

U.S. Government Standard General Ledger

SECTION V. Crosswalks to Standard External Reports

This section includes crosswalks for use in fiscal 2001 and 2002. These crosswalks map USSGL accounts to external reports in accordance with current guidance from OMB, FASAB and FMS.

Each report crosswalk lists the proper USSGL accounts and applicable attributes for each line and/or column on the reports. Attributes identify information subsidiary to the basic 4-digit USSGL accounts. This subsidiary information is necessary to meet external reporting requirements. See Section IV for additional information on attributes.

Note that the GOALS format for crosswalks to SF 133: Report on Budget Execution and Budgetary Resources and FMS 2108: Yearend Closing Statement are no longer provided because all agencies are required to report through FACTS II by the final quarter of fiscal 2000.

The following are crosswalks from the USSGL Chart of Accounts to standard external reports required by OMB and FMS:

Fiscal 2001 Reporting:	<u>Page Number</u>
➤ SF 133: Report on Budget Execution and Budgetary Resources	V 3 - 16
➤ FMS 2108: Yearend Closing Statement	V 17 - 24
➤ OMB Form and Content Statements*	
• Balance Sheet.....	V 25 - 34
• Statement of Net Cost	V 35 - 38
• Statement of Changes in Net Position.....	V 39 - 40
• Statement of Budgetary Resources.....	V 41 - 52
• Statement of Financing	V 53 - 66
• Statement of Custodial Activity.....	V 67 - 68
 Fiscal 2002 Reporting:	
➤ SF 133: Report on Budget Execution and Budgetary Resources	V 69 - 84
➤ FMS 2108: Yearend Closing Statement	V 85 - 92
➤ OMB Form and Content Statements	
• Balance Sheet.....	V 93 - 104
• Statement of Net Cost	V 105 - 108
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- Statement of Budgetary Resources (crosswalk merged with
SF 133: Report on Budget Execution and Budgetary Resources,
pages V 69 - 84)
- Statement of Financing V 113 - 126
- Statement of Custodial Activity..... V 127 - 130

- Budget Program and Financing Schedule (Fiscal 2001)..... V 131 - 153

SF 133 Report on Budget Execution and Budgetary Resources for Fiscal 2001 Reporting

USSGL Account			USSGL Attributes/1											
Line No.	No.	Title	Debit/Credit	Begin End/3	Auth. Type	Legis. Ind.	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/2	Addl. Info.
BUDGETARY RESOURCES														
1 Budget Authority														
1A Appropriation														
1A	4111	Debt Liquidation Appropriations		E			###-###						U	
1A	4112	Deficiency Appropriations		E			###-###						U	
1A	4114	Appropriated Trust or Special Fund Receipts		E			###-###						U	
1A	4115	Loan Subsidy Appropriation - Definite - Current		E			###-###						U	
1A	4116	Entitlement Loan Subsidy Appropriation - Indefinite		E			###-###						U	
1A	4117	Loan Administrative Expense Appropriation - Definite - Current		E			###-###						U	
1A	4118	Re-estimated Loan Subsidy Appropriation - Indefinite - Permanent		E			###-###						U	
1A	4119	Other Appropriations Realized		E		A/C/S	###-###						U	
1A	4121	Loan Subsidy Appropriation - Indefinite - Current		E			###-###						U	
1A	4125	Loan Modification Adjustment Transfer Appropriation		E			###-###						U	
1A	4138	Resources Realized from Contract Authority		E			###-###						U	
1A	4150	Reappropriations		E			###-###						U	
1A	4157	Authority Made Available from Receipt or Appropriation Balances Previously Precluded from Obligation		E			###-###						U	
1A	4158	Authority Made Available from Offsetting Collections Previously Precluded from Obligation		E			###-###						U	
1A	4391	Adjustments to Indefinite No-Year Authority	D	E			###-###						U	
1A	4394	Receipts Not Available for Obligation Upon Collection		E			###-###						U	3
1A	4394	Receipts Not Available for Obligation Upon Collection		B			###-###						U	3
1B Borrowing Authority														
1B	4042	Estimated Borrowing Authority - Indefinite		E									U	5
1B	4141	Current-Year Borrowing Authority Realized - Definite		E			###-###						U	
1B	4142	Current-Year Borrowing Authority Realized - Indefinite		E			###-###						U	
1C Contract Authority														
1C	4032	Anticipated Contract Authority		E									U	5
1C	4131	Current-Year Contract Authority Realized - Definite		E			###-###						U	
1C	4132	Current-Year Contract Authority Realized - Indefinite		E			###-###						U	

SF 133 Report on Budget Execution and Budgetary Resources for Fiscal 2001 Reporting

USSGL Account			USSGL Attributes/1											
Line No.	No.	Title	Debit/Credit	Begin End/3	Auth. Type	Legis. Ind.	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/2	Addl. Info.
1D Net Transfers (+ or -)														
1D	4166	Treasury-Managed Trust Fund Distributions of Realized Authority - To be Transferred		E			###-###						U/E	3
1D	4166	Treasury-Managed Trust Fund Distributions of Realized Authority - To be Transferred		B			###-###						U/E	3
1D	4167	Treasury-Managed Trust Fund Distributions of Realized Authority - Transferred		E			###-###						U/E	
1D	4170	Transfers - Current-Year Authority		E			###-###						U	
1D	4175	Allocation Transfers of Current-Year Authority		E			###-###						U	
1E Other														
1E	4120	Appropriations Anticipated - Indefinite		E			###-###						U	5
1E	4160	Anticipated Transfers - Current-Year Authority		E			###-###						U	5
1E	4165	Treasury-Managed Trust Fund Distributions of Authority - Anticipated		E			###-###						U	5
2 Unobligated Balance														
2A Brought Forward, October 1														4
2A	4139	Contract Authority Carried Forward		B									U/E	
2A	4149	Borrowing Authority Carried Forward		B									U/E	
2A	4166	Treasury-Managed Trust Fund Distributions of Realized Authority - To be Transferred		B									U	
2A	4201	Total Actual Resources - Collected		B									U/E	
2A	4221	Unfilled Customer Orders Without Advance		B								E	U/E	
2A	4222	Unfilled Customer Orders With Advance		B									U/E	
2A	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B									U/E	
2A	4251	Reimbursements and Other Income Earned - Receivable		B								E	U/E	
2A	4281	Actual Program Fund Subsidy Receivable - Definite - Current		B									U/E	
2A	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent		B									U/E	
2A	4283	Interest Receivable from Treasury		B									U/E	
2A	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current		B									U/E	
2A	4285	Receivable from the Liquidating Fund		B									U/E	
2A	4286	Receivable from the Financing Fund		B									U/E	

SF 133 Report on Budget Execution and Budgetary Resources for Fiscal 2001 Reporting

USSGL Account			USSGL Attributes/1											
Line No.	No.	Title	Debit/Credit	Begin End/3	Auth. Type	Legis. Ind.	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/2	Addl. Info.
2A	4287	Other Federal Receivables		B									U/E	
2A	4394	Receipts Not Available for Obligation Upon Collection		B									U	
2A	4397	Receipts and Appropriations Temporarily Precluded from Obligation		B									U	
2A	4398	Offsetting Collections Temporarily Precluded from Obligation		B									U	
2A	4801	Unexpended Obligations - Unpaid		B									U/E	
2A	4802	Unexpended Obligations - Prepaid/Advanced		B									U/E	
2A	4901	Expended Authority - Unpaid		B									U/E	
2B Net Transfers, Balances, Actual (+ or -)														
2B	4176	Allocation Transfer - Prior-Year Balances		E									U/E	
2B	4190	Transfers - Prior-Year Balances		E									U/E	
2C Anticipated Transfers, Balances (+ or -)														
2C	4180	Anticipated Transfers - Prior-Year Balances		E									U	5
3 Spending Authority from Offsetting Collections (gross)														
3A Earned														
3A1 Collected														
3A1	4252	Reimbursements and Other Income Earned - Collected		E									U/E	
3A1	4261	Actual Collection of Fees		E									U/E	
3A1	4262	Actual Collection of Loan Principal		E									U/E	
3A1	4263	Actual Collection of Loan Interest		E									U/E	
3A1	4264	Actual Collection of Rent		E									U/E	
3A1	4265	Actual Collections from Sale of Foreclosed Property		E									U/E	
3A1	4266	Other Actual Collections - Non-Federal		E	S								U/E	
3A1	4271	Actual Program Fund Subsidy Collected - Definite - Current		E									U/E	
3A1	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent		E									U/E	
3A1	4273	Interest Collected from Treasury		E									U/E	
3A1	4274	Actual Program Fund Subsidy Collected - Indefinite - Current		E									U/E	
3A1	4275	Actual Collections from Liquidating Fund		E									U/E	
3A1	4276	Actual Collections from Financing Fund		E									U/E	
3A1	4277	Other Actual Collections - Federal		E									U/E	
3A1	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations Refunds Collected		E									U/E	
3A1	4972	Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected		E									U/E	

SF 133 Report on Budget Execution and Budgetary Resources for Fiscal 2001 Reporting

USSGL Account			USSGL Attributes/1											
Line No.	No.	Title	Debit/Credit	Begin End/3	Auth. Type	Legis. Ind.	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/2	Addl. Info.
3A2 Receivable from Federal Sources														
3A2	4251	Reimbursements and Other Income Earned - Receivable		E								E	U/E	3
3A2	4251	Reimbursements and Other Income Earned - Receivable		B								E	U/E	3
3A2	4281	Actual Program Fund Subsidy Receivable - Definite - Current		E									U/E	3
3A2	4281	Actual Program Fund Subsidy Receivable - Definite - Current		B									U/E	3
3A2	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent		E									U/E	3
3A2	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent		B									U/E	3
3A2	4283	Interest Receivable from Treasury		E									U/E	3
3A2	4283	Interest Receivable from Treasury		B									U/E	3
3A2	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current		E									U/E	3
3A2	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current		B									U/E	3
3A2	4285	Receivable from the Liquidating Fund		E									U/E	3
3A2	4285	Receivable from the Liquidating Fund		B									U/E	3
3A2	4286	Receivable from the Financing Fund		E									U/E	3
3A2	4286	Receivable from the Financing Fund		B									U/E	3
3A2	4287	Other Federal Receivables		E									U/E	3
3A2	4287	Other Federal Receivables		B									U/E	3
3B Change in Unfilled Customer Orders														
3B1 Advance Received														
3B1	4222	Unfilled Customer Orders With Advance		E									U/E	3,6
3B1	4222	Unfilled Customer Orders With Advance		B									U/E	3,6
3B Without Advance from Federal Sources														
3B2	4221	Unfilled Customer Orders Without Advance		E								E	U/E	3,6
3B2	4221	Unfilled Customer Orders Without Advance		B								E	U/E	3,6
3C Anticipated for Rest of Year, Without Advance														
3C	4060	Anticipated Collections from Non-Federal Sources	D	E									U	5
3C	4070	Anticipated Collections from Federal Sources	D	E									U	5
3C	4210	Anticipated Reimbursements and Other Income	D	E									U	5

SF 133 Report on Budget Execution and Budgetary Resources for Fiscal 2001 Reporting

USSGL Account			USSGL Attributes/1											
Line No.	No.	Title	Debit/Credit	Begin End/3	Auth. Type	Legis. Ind.	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/2	Addl. Info.
3D Transfers from Trust Funds														
3D1 Collected														
3D1	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E									U/E	
3D2 Anticipated														
3D2	4215	Anticipated Appropriation Trust Fund Expenditure Transfers		E									U/E	5
3D2	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E									U/E	3
3D2	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B									U/E	3
4 Recoveries of Prior-Year Obligations														
4A Actual														
4A	4871	Downward Adjustments of Prior-Year Unpaid Unexpended Obligations		E									U/E	
4A	4971	Downward Adjustments of Prior-Year Unpaid Expended Authority		E									U/E	
4B Anticipated														
4B	4310	Anticipated Recoveries of Prior-Year Obligations	D	E									U	5
5 Temporarily not Available Pursuant to Public Law (-)														
5	4395	Authority Unavailable Pursuant to Public Law - Temporary		E			###-###						U	5
5	4397	Receipts and Appropriations Temporarily Precluded from Obligation		E			###-###						U	3
5	4397	Receipts and Appropriations Temporarily Precluded from Obligation		B			###-###						U	3
5	4398	Offsetting Collections Temporarily Precluded from Obligation		E			###-###						U	3
5	4398	Offsetting Collections Temporarily Precluded from Obligation		B			###-###						U	3
6 Permanently not available														
6A Cancellations of Expired and No-Year Accounts (-)														
6A	4350	Canceled Authority		E									U/E	
6B Enacted Rescissions (-)														
6B	4392	Rescissions - Current-Year		E			###-###						U	
6B	4393	Rescissions - Prior-Year		E			###-###						U	

SF 133 Report on Budget Execution and Budgetary Resources for Fiscal 2001 Reporting

USSGL Account			USSGL Attributes/1											
Line No.	No.	Title	Debit/Credit	Begin End/3	Auth. Type	Legis. Ind.	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/2	Addl. Info.
6C Capital Transfers and Redemption of Debt (-)														
6C	4147	Actual Transfers to Treasury		E									U	
6D Other Authority Withdrawn (-)														
6D	4133	Actual Adjustments to Contract Authority		E									U	
6D	4135	Contract Authority Liquidated		E									U	
6D	4143	Actual Reductions to Borrowing Authority		E									U	
6D	4391	Adjustments to Indefinite No-Year Authority	C	E									U	
6E Pursuant to Public Law (-)														
6E	4396	Authority Permanently Not Available Pursuant to Public Law		E			###-###						U/E	
6F Anticipated for the Rest of the Year (-)														
6F	4034	Anticipated Adjustments to Contract Authority		E									U	5
6F	4044	Anticipated Reductions to Borrowing Authority		E									U	5
6F	4047	Anticipated Transfers to Treasury		E									U	5
7 Total Budgetary Resources														
This line is calculated. Same as sum of amounts shown on lines 1 through 6.														

SF 133 Report on Budget Execution and Budgetary Resources for Fiscal 2001 Reporting

USSGL Account			USSGL Attributes/1											
Line No.	No.	Title	Debit/Credit	Begin End/3	Auth. Type	Legis. Ind.	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/2	Addl. Info.
STATUS OF BUDGETARY RESOURCES														
8A Obligations Incurred														
8A Direct:														
8A1 Category A														
8A1	4801	Unexpended Obligations - Unpaid		E				A		D			U/E	3
8A1	4801	Unexpended Obligations - Unpaid		B				A		D			U/E	3
8A1	4802	Unexpended Obligations - Prepaid/Advanced		E				A		D			U/E	3
8A1	4802	Unexpended Obligations - Prepaid/Advanced		B				A		D			U/E	3
8A1	4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations		E				A		D			U/E	
8A1	4882	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations		E				A		D			U/E	
8A1	4901	Expended Authority - Unpaid		E				A		D			U/E	3
8A1	4901	Expended Authority - Unpaid		B				A		D			U/E	3
8A1	4902	Expended Authority - Paid		E				A		D			U/E	
8A1	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority		E				A		D			U/E	
8A1	4982	Upward Adjustments of Prior-Year Paid Expended Authority		E				A		D			U/E	
8A2 Total, Category B														
8A2	4801	Unexpended Obligations - Unpaid		E				B	####	D			U/E	3
8A2	4801	Unexpended Obligations - Unpaid		B				B	####	D			U/E	3
8A2	4802	Unexpended Obligations - Prepaid/Advanced		E				B	####	D			U/E	3
8A2	4802	Unexpended Obligations - Prepaid/Advanced		B				B	####	D			U/E	3
8A2	4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations		E				B	####	D			U/E	
8A2	4882	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations		E				B	####	D			U/E	
8A2	4901	Expended Authority - Unpaid		E				B	####	D			U/E	3
8A2	4901	Expended Authority - Unpaid		B				B	####	D			U/E	3
8A2	4902	Expended Authority - Paid		E				B	####	D			U/E	
8A2	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority		E				B	####	D			U/E	
8A2	4982	Upward Adjustments of Prior-Year Paid Expended Authority		E				B	####	D			U/E	
8A3 Exempt from Apportionment														
8A3	4801	Unexpended Obligations - Unpaid		E				C		D			U/E	3
8A3	4801	Unexpended Obligations - Unpaid		B				C		D			U/E	3
8A3	4802	Unexpended Obligations - Prepaid/Advanced		E				C		D			U/E	3
8A3	4802	Unexpended Obligations - Prepaid/Advanced		B				C		D			U/E	3

SF 133 Report on Budget Execution and Budgetary Resources for Fiscal 2001 Reporting

USSGL Account			USSGL Attributes/1											
Line No.	No.	Title	Debit/Credit	Begin End/3	Auth. Type	Legis. Ind.	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/2	Addl. Info.
8A3	4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations		E				C		D			U/E	
8A3	4882	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations		E				C		D			U/E	
8A3	4901	Expended Authority - Unpaid		E				C		D			U/E	3
8A3	4901	Expended Authority - Unpaid		B				C		D			U/E	3
8A3	4902	Expended Authority - Paid		E				C		D			U/E	
8A3	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority		E				C		D			U/E	
8A3	4982	Upward Adjustments of Prior-Year Paid Expended Authority		E				C		D			U/E	
8B Reimbursable:														
8B1 Category A														
8B1	4801	Unexpended Obligations - Unpaid		E				A		R			U/E	3
8B1	4801	Unexpended Obligations - Unpaid		B				A		R			U/E	3
8B1	4802	Unexpended Obligations - Prepaid/Advanced		E				A		R			U/E	3
8B1	4802	Unexpended Obligations - Prepaid/Advanced		B				A		R			U/E	3
8B1	4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations		E				A		R			U/E	
8B1	4882	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations		E				A		R			U/E	
8B1	4901	Expended Authority - Unpaid		E				A		R			U/E	3
8B1	4901	Expended Authority - Unpaid		B				A		R			U/E	3
8B1	4902	Expended Authority - Paid		E				A		R			U/E	
8B1	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority		E				A		R			U/E	
8B1	4982	Upward Adjustments of Prior-Year Paid Expended Authority		E				A		R			U/E	
8B2 Total, Category B														
8B2	4801	Unexpended Obligations - Unpaid		E				B	####	R			U/E	3
8B2	4801	Unexpended Obligations - Unpaid		B				B	####	R			U/E	3
8B2	4802	Unexpended Obligations - Prepaid/Advanced		E				B	####	R			U/E	3
8B2	4802	Unexpended Obligations - Prepaid/Advanced		B				B	####	R			U/E	3
8B2	4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations		E				B	####	R			U/E	
8B2	4882	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations		E				B	####	R			U/E	

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USSGL Account			USSGL Attributes/1											
Line No.	No.	Title	Debit/Credit	Begin End/3	Auth. Type	Legis. Ind.	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/2	Addl. Info.
8B2	4901	Expended Authority - Unpaid		E				B	####	R			U/E	
8B2	4901	Expended Authority - Unpaid		B				B	####	R			U/E	
8B2	4902	Expended Authority - Paid		E				B	####	R			U/E	
8B2	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority		E				B	####	R			U/E	
8B2	4982	Upward Adjustments of Prior-Year Paid Expended Authority		E				B	####	R			U/E	
8B3 Exempt from Apportionment														
8B3	4801	Unexpended Obligations - Unpaid		E				C		R			U/E	3
8B3	4801	Unexpended Obligations - Unpaid		B				C		R			U/E	3
8B3	4802	Unexpended Obligations - Prepaid/Advanced		E				C		R			U/E	3
8B3	4802	Unexpended Obligations - Prepaid/Advanced		B				C		R			U/E	3
8B3	4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations		E				C		R			U/E	
8B3	4882	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations		E				C		R			U/E	
8B3	4901	Expended Authority - Unpaid		E				C		R			U/E	3
8B3	4901	Expended Authority - Unpaid		B				C		R			U/E	3
8B3	4902	Expended Authority - Paid		E				C		R			U/E	
8B3	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority		E				C		R			U/E	
8B3	4982	Upward Adjustments of Prior-Year Paid Expended Authority		E				C		R			U/E	
9 Unobligated Balance														
9A Apportioned:														
9A1 Balance, Currently Available														
9A1	4510	Apportionments		E							A		U	
9A1	4610	Allotments - Realized Resources		E									U	
9A1	4700	Commitments		E									U	
9A2 Anticipated (+ or -)														
9A2	4590	Apportionments Unavailable - Anticipated Resources		E									U	5
9B Exempt from Apportionment														
9B	4620	Unobligated Funds Not Subject to Apportionment		E									U	
9C Other Available														
9C		Used only with prior OMB approval												

SF 133 Report on Budget Execution and Budgetary Resources for Fiscal 2001 Reporting

USSGL Account			USSGL Attributes/1											
Line No.	No.	Title	Debit/Credit	Begin End/3	Auth. Type	Legis. Ind.	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/2	Addl. Info.
10 Unobligated Balance Not Available														
10A Apportioned for Subsequent Periods														
10A	4510	Apportionments		E							S		U	
10B Deferred														
10B	4430	Unapportioned Authority - OMB Deferral		E									U	
10C Withheld Pending Rescission														
10C	4420	Unapportioned Authority - Pending Rescission		E									U	
10D Other														
10D	4060	Anticipated Collections from Non-Federal Sources	C	E									U	5
10D	4070	Anticipated Collections from Federal Sources	C	E									U	5
10D	4210	Anticipated Reimbursements and Other Income	C	E									U	5
10D	4310	Anticipated Recoveries of Prior-Year Obligations	C	E									U	5
10D	4450	Unapportioned Authority		E									U	
10D	4630	Funds Not Available for Commitment/Obligation		E									U	
10D	4650	Allotments - Expired Authority		E									E	
11 Total Status of Budgetary Resources														
This line is calculated. Same as sum of amounts shown on lines 8 through 10.														

SF 133 Report on Budget Execution and Budgetary Resources for Fiscal 2001 Reporting

USSGL Account			USSGL Attributes/1											
Line No.	No.	Title	Debit/Credit	Begin End/3	Auth. Type	Legis. Ind.	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/2	Addl. Info.
RELATIONSHIP OF OBLIGATIONS TO OUTLAYS														
12 Obligated Balance, Net as of October 1														
12	4221	Unfilled Customer Orders Without Advance		B								E	U/E	
12	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B									U/E	
12	4251	Reimbursements and Other Income Earned - Receivable		B								E	U/E	
12	4281	Actual Program Fund Subsidy Receivable - Definite - Current		B									U/E	
12	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent		B									U/E	
12	4283	Interest Receivable from Treasury		B									U/E	
12	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current		B									U/E	
12	4285	Receivable from the Liquidating Fund		B									U/E	
12	4286	Receivable from the Financing Fund		B									U/E	
12	4287	Other Federal Receivables		B									U/E	
12	4801	Unexpended Obligations - Unpaid		B									U/E	
12	4901	Expended Authority - Unpaid		B									U/E	
13 Obligated Balance Transferred, Net (+ or -)														
13	4831	Unexpended Obligations, Transferred - Unpaid		E									U/E	
13	4931	Expended Authority, Transferred - Unpaid		E									U/E	

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USSGL Account			USSGL Attributes/1											
Line No.	No.	Title	Debit/Credit	Begin End/3	Auth. Type	Legis. Ind.	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/2	Addl. Info.
14 Obligated Balance, Net, End of Period														
14A Accounts Receivable (-)														
14A	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E									U/E	
14A	4251	Reimbursements and Other Income Earned - Receivable		E								E	U/E	
14A	4281	Actual Program Fund Subsidy Receivable - Definite - Current		E									U/E	
14A	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent		E									U/E	
14A	4283	Interest Receivable from Treasury		E									U/E	
14A	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current		E									U/E	
14A	4285	Receivable from the Liquidating Fund		E									U/E	
14A	4286	Receivable from the Financing Fund		E									U/E	
14A	4287	Other Federal Receivables		E									U/E	
14B Unfilled Customer Orders from Federal Sources (-)														
14B	4221	Unfilled Customer Orders Without Advance		E								E	U/E	6
14C Undelivered orders (+)														
14C	4801	Unexpended Obligations - Unpaid		E									U/E	
14C	4831	Unexpended Obligations, Transferred - Unpaid		E									U/E	
14C	4871	Downward Adjustments of Prior-Year Unpaid Unexpended Obligations		E									U/E	
14C	4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations		E									U/E	
14D Accounts Payable (+)														
14D	4901	Expended Authority - Unpaid		E									U/E	
14D	4931	Expended Authority, Transferred-Unpaid		E									U/E	
14D	4971	Downward Adjustments of Prior - Year Unpaid Expended Authority		E									U/E	
14D	4981	Upward Adjustments of Prior - Year Unpaid Expended Authority		E									U/E	

SF 133 Report on Budget Execution and Budgetary Resources for Fiscal 2001 Reporting

USSGL Account			USSGL Attributes/1											
Line No.	No.	Title	Debit/Credit	Begin End/3	Auth. Type	Legis. Ind.	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/2	Addl. Info.
15 Outlays														
15A Disbursements (+)														
15A	4802	Unexpended Obligations - Prepaid/Advanced		E									U/E	3
15A	4802	Unexpended Obligations - Prepaid/Advanced		B									U/E	3
15A	4882	Upward Adjustments of Prior - Year Prepaid/Advanced Unexpended Obligations		E									U/E	
15A	4902	Expended Authority - Paid		E									U/E	
15A	4982	Upward Adjustments of Prior - Year Paid Expended Authority		E									U/E	
15B Collections (-)														
15B	4222	Unfilled Customer Orders With Advance		E									U/E	3,6
15B	4222	Unfilled Customer Orders With Advance		B									U/E	3,6
15B	4252	Reimbursements and Other Income Earned - Collected		E									U/E	
15B	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E									U/E	
15B	4261	Actual Collection of Fees		E									U/E	
15B	4262	Actual Collection of Loan Principal		E									U/E	
15B	4263	Actual Collection of Loan Interest		E									U/E	
15B	4264	Actual Collection of Rent		E									U/E	
15B	4265	Actual Collections from Sale of Foreclosed Property		E									U/E	
15B	4266	Other Actual Collections - NonFederal		E									U/E	
15B	4271	Actual Program Fund Subsidy Collected - Definite - Current		E									U/E	
15B	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent		E									U/E	
15B	4273	Interest Collected from Treasury		E									U/E	
15B	4274	Actual Program Fund Subsidy Collected - Indefinite - Current		E									U/E	
15B	4275	Actual Collections from Liquidating Fund		E									U/E	
15B	4276	Actual Collections from Financing Fund		E									U/E	
15B	4277	Other Actual Collections - Federal		E									U/E	
15B	4872	Downward Adjustments of Prior - Year Prepaid/Advanced Unexpended Obligations Refunds Collected		E									U/E	
15B	4972	Downward Adjustments of Prior - Year Paid Expended Authority Refunds Collected		E									U/E	

SF 133 Report on Budget Execution and Budgetary Resources for Fiscal 2001 ReportingADDITIONAL INFORMATION:

- 1/ For an explanation of FACTS II attributes, refer to the attachment fiscal 2001 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information" in Section IV.
- 2/ FACTS II supplied attribute.
- 3/ When an SF 133 line number uses both a beginning (B) and ending balance (E) for the same USSGL account, the beginning balance is subtracted from the ending balance in FACTS II.
- 4/ These USSGL accounts should equal the beginning balances of USSGL accounts 4450, 4650 and 4620.
- 5/ Zero for yearend preclosing trial balance.
- 6/ For yearend reporting of expiring Treasury Appropriation Fund Symbol (TAFS) accounts, obligations incurred must equal unfilled customer orders.

FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments and Imprest Funds for Fiscal 2001 Reporting

FMS 2108		SGL Account		SGL Attributes/1					
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin End	Def./Indef. Flag	Auth. Type	Borrow. Source	Trans. Partner	Addl. Info
			For all Unexpended Balances:						
1			Treasury Appropriation/Fund Symbol						
2			Treasury Supplied						
3		N/A							
4		4350	Canceled Authority	E					
4		4391	Adjustments to Indefinite No-Year Authority	E	I				
5		1010	Fund Balance With Treasury	E					
			For Appropriation/Fund Symbols with Unrealized Discounts:						
6	911	1611	Discount on U.S. Treasury Securities Issued by Public Debt	E				F	2
6	911	1621	Discount on Securities Other Than Public Debt Securities	E				F	2,3
			For Appropriation/Fund Symbols with Imprest Funds:						
6	921	1120	Imprest Funds	E					2
6	921	1130	Funds Held by the Public	E					2
			For Appropriation/Fund Symbols with Unamortized Discounts or Premiums:						
6	931	1611	Discount on U.S. Treasury Securities Issued by Public Debt	E				F	2,4
6	931	1612	Premium on U.S. Treasury Securities Issued by Public Debt	E				F	2,4
6	931	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt	E				F	2,4
6	931	1621	Discount on Securities Other Than Public Debt Securities	E				F	2,3,4
6	931	1622	Premium on Securities Other Than Public Debt Securities	E				F	2,4
6	931	1623	Amortization of Premium and Discount on Securities Other Than Public Debt Securities	E				F	2,4
			For Appropriation/Fund Symbols with Investments in Treasury Securities:						
6	971	1610	Investments in U.S. Treasury Securities Issued by Public Debt	E				F	2
			For Appropriation/Fund Symbols with Investments in Agency Securities:						
6	972	1620	Investments in Securities Other Than Public Debt Securities	E				F	2,3

FMS 2108: Yearend Closing Statement - Definite Borrowing Authority for Fiscal 2001 Reporting

FMS 2108		SGL Account		SGL Attributes					
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Def./Indef. Flag	Auth Type	Borrow. Source	Trans. Partner	Addl. Info
1			Treasury Appropriation/Fund Symbol						
2			Treasury Supplied						
3	951	4141	Current-Year Borrowing Authority Realized - Definite	E	D	B	T		2
3	962	4141	Current-Year Borrowing Authority Realized - Definite	E	D	B	P		2
3	951	4143	Actual Reductions to Borrowing Authority	E	D	B	T		2
3	962	4143	Actual Reductions to Borrowing Authority	E	D	B	P		2
3	951	4392	Rescissions - Current-Year	E	D	B	T		2
3	962	4392	Rescissions - Current-Year	E	D	B	P		2
3	951	4393	Rescissions - Prior-Year	E	D	B	T		2
3	962	4393	Rescissions - Prior-Year	E	D	B	P		2
4	951	4145	Borrowing Authority Converted to Cash	E	D	B	T		2
4	962	4145	Borrowing Authority Converted to Cash	E	D	B	P		2
5		N/A							
CALC (2 +/- 3 - 4) Also Equals:									
6	951	4141	Current-Year Borrowing Authority Realized - Definite	E	D	B	T		2
6	962	4141	Current-Year Borrowing Authority Realized - Definite	E	D	B	P		2
6	951	4143	Actual Reductions to Borrowing Authority	E	D	B	T		2
6	962	4143	Actual Reductions to Borrowing Authority	E	D	B	P		2
6	951	4145	Borrowing Authority Converted to Cash	E	D	B	T		2
6	962	4145	Borrowing Authority Converted to Cash	E	D	B	P		2
6	951	4149	Borrowing Authority Carried Forward	B	D	B	T		2
6	962	4149	Borrowing Authority Carried Forward	B	D	B	P		2
6	951	4392	Rescissions - Current-Year	E	D	B	T		2
6	962	4392	Rescissions - Current-Year	E	D	B	P		2
6	951	4393	Rescissions - Prior-Year	E	D	B	T		2
6	962	4393	Rescissions - Prior-Year	E	D	B	P		2

FMS 2108: Yearend Closing Statement - Indefinite Borrowing Authority for Fiscal 2001 Reporting

FMS 2108		SGL Account		SGL Attributes					
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Def./Indef. Flag	Auth Type	Borrow. Source	Trans. Partner	Addl. Info
1			Treasury Appropriation/Fund Symbol						
2			Treasury Supplied						
3	951	4142	Current-Year Borrowing Authority Realized - Indefinite	E	I	B	T		2
3	962	4142	Current-Year Borrowing Authority Realized - Indefinite	E	I	B	P		2
4	951	4145	Borrowing Authority Converted to Cash	E	I	B	T		2
4	962	4145	Borrowing Authority Converted to Cash	E	I	B	P		2
5	951	4143	Actual Reductions to Borrowing Authority	E	I	B	T		2
5	962	4143	Actual Reductions to Borrowing Authority	E	I	B	P		2
			CALC (2 + 3 - 4 - 5) Also Equals:						
6	951	4142	Current-Year Borrowing Authority Realized - Indefinite	E	I	B	T		2
6	962	4142	Current-Year Borrowing Authority Realized - Indefinite	E	I	B	P		2
6	951	4143	Actual Reductions to Borrowing Authority	E	I	B	T		2
6	962	4143	Actual Reductions to Borrowing Authority	E	I	B	P		2
6	951	4145	Borrowing Authority Converted to Cash	E	I	B	T		2
6	962	4145	Borrowing Authority Converted to Cash	E	I	B	P		2
6	951	4149	Borrowing Authority Carried Forward	B	I	B	T		2
6	962	4149	Borrowing Authority Carried Forward	B	I	B	P		2

FMS 2108: Yearend Closing Statement - Definite Contract Authority for Fiscal 2001 Reporting

FMS 2108		SGL Account		SGL Attributes					
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Def./Indef. Flag	Auth Type	Borrow. Source	Trans. Partner	Addl. Info
1			Treasury Appropriation/Fund Symbol						
2			Treasury Supplied						
3	941	4131	Current-Year Contract Authority Realized - Definite	E	D	C			2
4	941	4135	Contract Authority Liquidated	E	D	C			2
5	941	4133	Actual Adjustments to Contract Authority	E	D	C			2
5	941	4392	Rescissions - Current-Year	E	D	C			2
5	941	4393	Rescissions - Prior-Year	E	D	C			2
CALC (2 + 3 - 4 +/- 5) Also Equals:									
6	941	4131	Current-Year Contract Authority Realized - Definite	E	D	C			2
6	941	4133	Actual Adjustments to Contract Authority	E	D	C			2
6	941	4135	Contract Authority Liquidated	E	D	C			2
6	941	4139	Contract Authority Carried Forward	B	D	C			2
6	941	4392	Rescissions - Current-Year	E	D	C			2
6	941	4393	Rescissions - Prior-Year	E	D	C			2

FMS 2108: Yearend Closing Statement - Indefinite Contract Authority for Fiscal 2001 Reporting

FMS 2108		SGL Account		SGL Attributes					
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Def./Indef. Flag	Auth Type	Borrow. Source	Trans. Partner	Addl. Info
1			Treasury Appropriation/Fund Symbol						
2			Treasury Supplied						
3	941	4132	Current-Year Contract Authority Realized - Indefinite	E	I	C			2
4	941	4135	Contract Authority Liquidated	E	I	C			2
5	941	4133	Actual Adjustments to Contract Authority	E	I	C			2
CALC (2 + 3 - 4 - 5) Also Equals:									
6	941	4132	Current-Year Contract Authority Realized - Indefinite	E	I	C			2
6	941	4133	Actual Adjustments to Contract Authority	E	I	C			2
6	941	4135	Contract Authority Liquidated	E	I	C			2
6	941	4139	Contract Authority Carried Forward	B	I	C			2

FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments and Imprest Funds for Fiscal 2001 Reporting

FMS 2108		SGL Account		SGL Attributes/1					
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin End	Def./Indef. Flag	Auth. Type	Borrow. Source	Trans. Partner	Addl. Info
			For all Treasury Appropriation Fund Symbols:						
7		4166	Treasury-Managed Trust Fund Distributions of Realized Authority - To Be Transferred	E		P		F	
7		4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E		S		F	
7		4251	Reimbursements and Other Income Earned - Receivable	E		S		E	
7		4281	Actual Program Fund Subsidy Receivable - Definite - Current	E	D	S		F	
7		4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	E	I	S		F	
7		4283	Interest Receivable From Treasury	E		S		F	
7		4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	E	I	S		F	
7		4285	Receivable from the Liquidating Fund	E		S		F	
7		4286	Receivable from the Financing Fund	E		S		F	
7		4287	Other Federal Receivables	E		S		F	
8		4221	Unfilled Customer Orders Without Advance	E		S		E	
9		4801	Unexpended Obligations - Unpaid	E					
9		4831	Unexpended Obligations, Transferred - Unpaid	E					
9		4871	Downward Adjustments of Prior-Year Unpaid Unexpended Obligations	E					
9		4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations	E					
10		4901	Expended Authority - Unpaid	E					
10		4931	Expended Authority, Transferred - Unpaid	E					
10		4971	Downward Adjustments of Prior-Year Unpaid Expended Authority	E					
10		4981	Upward Adjustments of Prior-Year Unpaid Expended Authority	E					
			CALC (5 + 6 + 7 + 8 - 9 - 10) for Unexpended Balances; (6 - 9 - 10) for Definite Borrowing and Contract Authority; and Zero for Indefinite Borrowing and Contract Authority. Also Equals:						
11		4157	Auth. Made Avail. from Receipt or Approp. Balances Previously Precluded from Obligation	E		P			
11		4158	Auth. Made Avail. from Offsetting Collections Balances Prev. Precluded from Obligation	E		S			
11		4394	Receipts Not Available for Obligation Upon Collection	E		P			
11		4397	Receipts and Appropriations Temporarily Precluded from Obligation	E		P			
11		4398	Offsetting Collections Temporarily Precluded from Obligation	E		S			
11		4420	Unapportioned Authority - Pending Rescission	E					
11		4430	Unapportioned Authority - OMB Deferral	E					
11		4450	Unapportioned Authority	E					
11		4510	Apportionments	E					
11		4610	Allotments - Realized Resources	E					
11		4620	Unobligated Funds Not Subject to Apportionment	E					
11		4630	Funds Not Available for Commitment/Obligation	E					
11		4650	Allotments - Expired Authority	E					
11		4700	Commitments	E					

FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments and Imprest Funds for Fiscal 2001 ReportingADDITIONAL INFORMATION:

- 1/ For an explanation of USSGL attributes, refer to the attachment fiscal 2001 "Account Attributes Required for FACTS II Reporting of Detailed Financial Information" in Section IV.
- 2/ "Authorization Indicator" (RT7 Indicator) is used for Treasury Appropriation Fund Symbols (TAFS) that have Imprest Funds, Borrowing or Contract Authority, or Investments, and include the following subaccount codes:

911	Unrealized Discounts
921	Imprest Funds
931	Unamortized Discounts or Premiums
941	Contract Authority
951	Authority to Borrow from the Treasury
962	Authority to Borrow from the Public
971	Investments in Treasury Securities
972	Investments in Agency Securities

The undisbursed balances for these subaccount codes are reported in FMS 2108, Column 6.

- 3/ While Federal agencies may have nonFederal investments, FACTS II will report only Federal investments.

- 4/ "Authorization Indicator" (RT7 Indicator) 931 can be used only when authorized by Treasury.

Balance Sheet for Fiscal 2001 Reporting

<u>Line No</u>	<u>Pre/Post</u>	<u>Trial Bal</u>	<u>Acct No</u>	<u>Account Title</u>	<u>Ent/Non</u>	<u>Fed/NFed</u>	<u>Cov NCov</u>	<u>Additional Information Required</u>
1A1	Post	E	1010	Fund Balance With Treasury	E	Fed		
1A1	Post	E	1010	Fund Balance With Treasury	O	Fed		
1A2	Post	E	1310	Accounts Receivable	E	Fed		
1A2	Post	E	1310	Accounts Receivable	O	Fed		
1A2	Post	E	1319	Allowance for Loss on Accounts Receivable	E	Fed		
1A2	Post	E	1319	Allowance for Loss on Accounts Receivable	O	Fed		
1A2	Post	E	1320	Employment Benefit Contributions Receivable	E	Fed		
1A2	Post	E	1325	Taxes Receivable	E	Fed		
1A2	Post	E	1329	Allowance for Loss on Taxes Receivable	E	Fed		
1A2	Post	E	1330	Receivable for Transfers of Currently Invested Balances	E	Fed		
1A2	Post	E	1335	Expenditure Transfers Receivable	E	Fed		
1A2	Post	E	1340	Interest Receivable	E	Fed		Related to accounts receivable
1A2	Post	E	1340	Interest Receivable	O	Fed		Related to accounts receivable
1A2	Post	E	1349	Allowance for Loss on Interest Receivable	E	Fed		Related to accounts receivable
1A2	Post	E	1349	Allowance for Loss on Interest Receivable	O	Fed		Related to accounts receivable
1A2	Post	E	1360	Penalties, Fines and Administrative Fees Receivable	E	Fed		Related to accounts receivable
1A2	Post	E	1360	Penalties, Fines and Administrative Fees Receivable	O	Fed		Related to accounts receivable
1A2	Post	E	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	E	Fed		Related to accounts receivable
1A2	Post	E	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	E	Fed		Related to accounts receivable
1A3	Post	E	1340	Interest Receivable	E	Fed		Related to loans receivable
1A3	Post	E	1349	Allowance for Loss on Interest Receivable	E	Fed		Related to loans receivable
1A3	Post	E	1350	Loans Receivable	E	Fed		
1A3	Post	E	1359	Allowance for Loss on Loans Receivable	E	Fed		
1A3	Post	E	1360	Penalties, Fines and Administrative Fees Receivable	E	Fed		Related to loans receivable
1A2	Post	E	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	E	Fed		Related to loans receivable
1A4	Post	E	1340	Interest Receivable	E	Fed		Related to investments
1A4	Post	E	1349	Allowance for Loss on Interest Receivable	E	Fed		Related to investments
1A4	Post	E	1610	Investments in U.S. Treasury Securities Issued by Public	E	Fed		
1A4	Post	E	1611	Discount on U.S. Treasury Securities Issued by Public Debt	E	Fed		

Balance Sheet for Fiscal 2001 Reporting

<u>Line No</u>	<u>Pre/Post</u>	<u>Trial Bal</u>	<u>Acct No</u>	<u>Account Title</u>	<u>Ent/Non</u>	<u>Fed/NFed</u>	<u>Cov NCov</u>	<u>Additional Information Required</u>
1A4	Post	E	1612	Premium on U.S. Treasury Securities Issued by Public Debt	E	Fed		
1A4	Post	E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt	E	Fed		
1A4	Post	E	1620	Investments in Securities Other Than Public Debt Securities	E	Fed		
1A4	Post	E	1621	Discount on Securities Other Than Public Debt Securities	E	Fed		
1A4	Post	E	1622	Premium on Securities Other Than Public Debt Securities	E	Fed		
1A4	Post	E	1623	Amortization of Premium and Discount on Securities Other Than Public Debt Securities	E	Fed		
1A4	Post	E	1690	Other Investments	E	Fed		
1A5	Post	E	1410	Advances to Others	E	Fed		
1A5	Post	E	1410	Advances to Others	O	Fed		
1A5	Post	E	1450	Prepayments	E	Fed		
1A5	Post	E	1450	Prepayments	O	Fed		
1A5	Post	E	1920	Unrequisitioned Authorized Appropriations	E	Fed		
1A5	Post	E	1921	Receivable from Appropriations	E	Fed		Do not use without permission from Treasury/OMB.
1A5	Post	E	1990	Other Assets	E	Fed		
1A5	Post	E	1990	Other Assets	O	Fed		
1A6			CALC (1A1..1A5)					
1B1	Post	E	1110	Undeposited Collections	E	NFed		
1B1	Post	E	1110	Undeposited Collections	O	NFed		
1B1	Post	E	1120	Imprest Funds	E	NFed		
1B1	Post	E	1120	Imprest Funds	O	NFed		
1B1	Post	E	1130	Funds Held by the Public	E	NFed		
1B1	Post	E	1190	Other Cash	E	NFed		
1B1	Post	E	1190	Other Cash	O	NFed		
1B1	Post	E	1195	Other Monetary Assets	E	NFed		
1B1	Post	E	1195	Other Monetary Assets	O	NFed		
1B1	Post	E	1200	Foreign Currency	E	NFed		
1B1	Post	E	1200	Foreign Currency	O	NFed		
1B1	Post	E	1531	Seized Monetary Instruments	O	NFed		

Balance Sheet for Fiscal 2001 Reporting

<u>Line No</u>	<u>Pre/Post</u>	<u>Trial Bal</u>	<u>Acct No</u>	<u>Account Title</u>	<u>Ent/Non</u>	<u>Fed/NFed</u>	<u>Cov NCov</u>	<u>Additional Information Required</u>
1B1	Post	E	1532	Seized Cash Deposited	O	NFed		
1B2	Post	E	1340	Interest Receivable	E	NFed		Related to investments
1B2	Post	E	1349	Allowance for Loss on Interest Receivable	E	NFed		Related to investments
1B2	Post	E	1620	Investments in Securities Other Than Public Debt Securities	E	NFed		
1B2	Post	E	1621	Discount on Securities Other Than Public Debt Securities	E	NFed		
1B2	Post	E	1622	Premium on Securities Other Than Public Debt Securities	E	NFed		
1B2	Post	E	1623	Amortization of Premium and Discount on Securities Other Than Public Debt Securities	E	NFed		
1B2	Post	E	1690	Other Investments	E	NFed		
1B3	Post	E	1310	Accounts Receivable	E	NFed		
1B3	Post	E	1310	Accounts Receivable	O	NFed		
1B3	Post	E	1319	Allowance for Loss on Accounts Receivable	E	NFed		
1B3	Post	E	1319	Allowance for Loss on Accounts Receivable	O	NFed		
1B3	Post	E	1320	Employment Benefit Contributions Receivable	E	NFed		
1B3	Post	E	1340	Interest Receivable	E	NFed		Related to accounts receivable
1B3	Post	E	1340	Interest Receivable	O	NFed		Related to accounts receivable
1B3	Post	E	1349	Allowance for Loss on Interest Receivable	E	NFed		Related to accounts receivable
1B3	Post	E	1349	Allowance for Loss on Interest Receivable	O	NFed		Related to accounts receivable
1B3	Post	E	1360	Penalties, Fines and Administrative Fees Receivable	E	NFed		Related to accounts receivable
1B3	Post	E	1360	Penalties, Fines and Administrative Fees Receivable	O	NFed		Related to accounts receivable
1B3	Post	E	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	E	NFed		Related to accounts receivable
1B3	Post	E	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	O	NFed		Related to accounts receivable
1B4	Post	E	1325	Taxes Receivable	O	NFed		
1B4	Post	E	1329	Allowance for Loss on Taxes Receivable	O	NFed		
1B5	Post	E	1340	Interest Receivable	E	NFed		Related to loans
1B5	Post	E	1349	Allowance for Loss on Interest Receivable	E	NFed		Related to loans
1B5	Post	E	1350	Loans Receivable	E	NFed		
1B5	Post	E	1359	Allowance for Loss on Loans Receivable	E	NFed		
1B5	Post	E	1360	Penalties, Fines and Administrative Fees Receivable	E	NFed		Related to loans

Balance Sheet for Fiscal 2001 Reporting

<u>Line No</u>	<u>Pre/Post</u>	<u>Trial Bal</u>	<u>Acct No</u>	<u>Account Title</u>	<u>Ent/Non</u>	<u>Fed/NFed</u>	<u>Cov NCov</u>	<u>Additional Information Required</u>
1B5	Post	E	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	E	NFed		Related to loans
1B5	Post	E	1399	Allowance for Subsidy	E	NFed		
1B5	Post	E	1551	Foreclosed Property	E	NFed		
1B5	Post	E	1559	Foreclosed Property - Allowance	E	NFed		
1B6	Post	E	1511	Operating Materials and Supplies Held for Use	E	NFed		
1B6	Post	E	1512	Operating Materials and Supplies Held in Reserve for Future	E	NFed		
1B6	Post	E	1513	Operating Materials and Supplies - Excess, Unserviceable and Obsolete	E	NFed		
1B6	Post	E	1521	Inventory Purchased for Resale	E	NFed		
1B6	Post	E	1522	Inventory Held in Reserve for Future Sale	E	NFed		
1B6	Post	E	1523	Inventory Held for Repair	E	NFed		
1B6	Post	E	1524	Inventory - Excess, Obsolete and Unserviceable	E	NFed		
1B6	Post	E	1525	Inventory - Raw Materials	E	NFed		
1B6	Post	E	1526	Inventory - Work-in-Process	E	NFed		
1B6	Post	E	1527	Inventory - Finished Goods	E	NFed		
1B6	Post	E	1529	Inventory - Allowance	E	NFed		
1B6	Post	E	1541	Forfeited Property Held for Sale	E	NFed		
1B6	Post	E	1542	Forfeited Property Held for Donation or Use	E	NFed		
1B6	Post	E	1549	Forfeited Property - Allowance	E	NFed		
1B6	Post	E	1561	Commodities Held Under Price Support and Stabilization Support Programs	E	NFed		
1B6	Post	E	1569	Commodities - Allowance	E	NFed		
1B6	Post	E	1571	Stockpile Materials Held in Reserve	E	NFed		
1B6	Post	E	1572	Stockpile Materials Held for Sale	E	NFed		
1B6	Post	E	1591	Other Related Property	E	NFed		
1B6	Post	E	1599	Other Related Property - Allowance	E	NFed		
1B7	Post	E	1711	Land and Land Rights	E	NFed		
1B7	Post	E	1712	Improvements to Land	E	NFed		
1B7	Post	E	1719	Accumulated Depreciation on Improvements to Land	E	NFed		
1B7	Post	E	1720	Construction-in-Progress	E	NFed		
1B7	Post	E	1730	Buildings, Improvements and Renovations	E	NFed		

Balance Sheet for Fiscal 2001 Reporting

<u>Line No</u>	<u>Pre/Post</u>	<u>Trial Bal</u>	<u>Acct No</u>	<u>Account Title</u>	<u>Ent/Non</u>	<u>Fed/NFed</u>	<u>Cov NCov</u>	<u>Additional Information Required</u>
1B7	Post	E	1739	Accumulated Depreciation on Buildings, Improvements and Renovations	E	NFed		
1B7	Post	E	1740	Other Structures and Facilities	E	NFed		
1B7	Post	E	1749	Accumulated Depreciation on Other Structures and Facilities	E	NFed		
1B7	Post	E	1750	Equipment	E	NFed		
1B7	Post	E	1759	Accumulated Depreciation on Equipment	E	NFed		
1B7	Post	E	1810	Assets Under Capital Lease	E	NFed		
1B7	Post	E	1819	Accumulated Depreciation on Assets Under Capital Lease	E	NFed		
1B7	Post	E	1820	Leasehold Improvements	E	NFed		
1B7	Post	E	1829	Accumulated Amortization on Leasehold Improvements	E	NFed		
1B7	Post	E	1830	Internal Use Software	E	NFed		
1B7	Post	E	1839	Accumulated Amortization on Internal Use Software	E	NFed		
1B7	Post	E	1840	Other Natural Resources	E	NFed		
1B7	Post	E	1849	Allowance for Depletion	E	NFed		
1B7	Post	E	1890	Other General Property, Plant and Equipment	E	NFed		
1B8	Post	E	1410	Advances to Others	E	NFed		
1B8	Post	E	1410	Advances to Others	O	NFed		
1B8	Post	E	1450	Prepayments	E	NFed		
1B8	Post	E	1450	Prepayments	O	NFed		
1B8	Post	E	1990	Other Assets	E	NFed		
1B8	Post	E	1990	Other Assets	O	NFed		
2				CALC (1A6. . 1B8)				
3A1	Post	E	2110	Accounts Payable		Fed	C	
3A1	Post	E	2120	Disbursements in Transit		Fed	C	
3A1	Post	E	2140	Accrued Interest Payable		Fed	C	Related to accounts payable
3A1	Post	E	2150	Payable for Transfers of Currently Invested Balances		Fed	C	
3A1	Post	E	2155	Expenditure Transfers Payable		Fed	C	Related to accounts payable
3A1	Post	E	2170	Subsidy Payable to Financing Account		Fed	C	
3A1	Post	E	2170	Subsidy Payable to Financing Account		Fed	NC	
3A1	Post	E	2179	Contra Liability for Subsidy Payable to Financing Account		Fed	C	

Balance Sheet for Fiscal 2001 Reporting

<u>Line No</u>	<u>Pre/Post</u>	<u>Trial Bal</u>	<u>Acct No</u>	<u>Account Title</u>	<u>Ent/Non</u>	<u>Fed/NFed</u>	<u>Cov NCov</u>	<u>Additional Information Required</u>
3A2	Post	E	2140	Accrued Interest Payable		Fed	C	Related to debt
3A2	Post	E	2140	Accrued Interest Payable		Fed	NC	Related to debt
3A2	Post	E	2510	Principal Payable to Treasury		Fed	C	
3A2	Post	E	2510	Principal Payable to Treasury		Fed	NC	
3A2	Post	E	2520	Principal Payable to Federal Financing Bank		Fed	C	
3A2	Post	E	2520	Principal Payable to Federal Financing Bank		Fed	NC	
3A2	Post	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority, Net		Fed	C	
3A2	Post	E	2540	Participation Certificates		Fed	C	
3A2	Post	E	2540	Participation Certificates		Fed	NC	
3A2	Post	E	2590	Other Debt		Fed	C	
3A2	Post	E	2590	Other Debt		Fed	NC	
3A3	Post	E	2130	Contract Holdbacks		Fed	C	
3A3	Post	E	2190	Other Accrued Liabilities		Fed	C	
3A3	Post	E	2190	Other Accrued Liabilities		Fed	NC	
3A3	Post	E	2213	Employer Contributions and Payroll Taxes Payable		Fed	C	
3A3	Post	E	2215	Other Post-Employment Benefits Due and Payable		Fed	C	
3A3	Post	E	2225	Unfunded FECA Liability		Fed	NC	
3A3	Post	E	2290	Other Unfunded Employment Related Liability		Fed	NC	
3A3	Post	E	2310	Advances from Others		Fed	C	
3A3	Post	E	2320	Deferred Credits		Fed	C	
3A3	Post	E	2320	Deferred Credits		Fed	NC	
3A3	Post	E	2400	Liability for Deposit Funds, Clearing Accounts and Undeposited Collections		Fed	C	
3A3	Post	E	2920	Contingent Liabilities		Fed	C	
3A3	Post	E	2920	Contingent Liabilities		Fed	NC	
3A3	Post	E	2940	Capital Lease Liability		Fed	C	
3A3	Post	E	2940	Capital Lease Liability		Fed	NC	
3A3	Post	E	2950	Liability for Subsidy Related to Undisbursed Loans		Fed	C	
3A3	Post	E	2960	Accounts Payable Canceled		Fed	NC	
3A3	Post	E	2970	Resources Payable to Treasury		Fed	C	
3A3	Post	E	2980	Custodial Liability		Fed	NC	
3A3	Post	E	2990	Other Liabilities		Fed	C	

Balance Sheet for Fiscal 2001 Reporting

<u>Line No</u>	<u>Pre/Post</u>	<u>Trial Bal</u>	<u>Acct No</u>	<u>Account Title</u>	<u>Ent/Non</u>	<u>Fed/NFed</u>	<u>Cov NCov</u>	<u>Additional Information Required</u>
3A3	Post	E	2990	Other Liabilities		Fed	NC	
3A4				Calc: (3A1. . 3A3)				
3B1	Post	E	2110	Accounts Payable		NFed	C	
3B1	Post	E	2120	Disbursements in Transit		NFed	C	
3B1	Post	E	2140	Accrued Interest Payable		NFed	C	Related to accounts payable
3B2	Post	E	2180	Loan Guarantee Liability		NFed	C	
3B3	Post	E	2140	Accrued Interest Payable		NFed	C	Related to debt
3B3	Post	E	2140	Accrued Interest Payable		NFed	NC	Related to debt
3B3	Post	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority, Net		NFed	C	
3B3	Post	E	2530	Securities Issued by Federal Agencies Under General and Special Financing Authority, Net		NFed	NC	
3B3	Post	E	2540	Participation Certificates		NFed	C	
3B3	Post	E	2540	Participation Certificates		NFed	NC	
3B3	Post	E	2590	Other Debt		NFed	C	
3B3	Post	E	2590	Other Debt		NFed	NC	
3B4	Post	E	2610	Actuarial Pension Liability		NFed	C	
3B4	Post	E	2610	Actuarial Pension Liability		NFed	NC	
3B4	Post	E	2620	Actuarial Health Insurance Liability		NFed	C	
3B4	Post	E	2620	Actuarial Health Insurance Liability		NFed	NC	
3B4	Post	E	2630	Actuarial Life Insurance Liability		NFed	C	
3B4	Post	E	2630	Actuarial Life Insurance Liability		NFed	NC	
3B4	Post	E	2650	Actuarial FECA Liability		NFed	C	
3B4	Post	E	2650	Actuarial FECA Liability		NFed	NC	
3B4	Post	E	2690	Other Actuarial Liabilities		NFed	C	
3B4	Post	E	2690	Other Actuarial Liabilities		NFed	NC	
3B5	Post	E	2995	Estimated Cleanup Cost Liability		NFed	C	
3B5	Post	E	2995	Estimated Cleanup Cost Liability		NFed	NC	

Balance Sheet for Fiscal 2001 Reporting

<u>Line No</u>	<u>Pre/Post</u>	<u>Trial Bal</u>	<u>Acct No</u>	<u>Account Title</u>	<u>Ent/Non</u>	<u>Fed/NFed</u>	<u>Cov NCov</u>	<u>Additional Information Required</u>
3B6	Post	E	2160	Entitlement Benefits Due and Payable		NFed	C	
3B6	Post	E	2160	Entitlement Benefits Due and Payable		NFed	NC	
3B7	Post	E	2130	Contract Holdbacks		NFed	C	
3B7	Post	E	2190	Other Accrued Liabilities		NFed	C	
3B7	Post	E	2190	Other Accrued Liabilities		NFed	NC	
3B7	Post	E	2210	Accrued Funded Payroll and Leave		NFed	C	
3B7	Post	E	2211	Withholdings Payable		NFed	C	
3B7	Post	E	2213	Employer Contributions and Payroll Taxes Payable		NFed	C	
3B7	Post	E	2215	Other Post-Employment Benefits Due and Payable		NFed	C	
3B7	Post	E	2216	Pension Benefits Due and Payable to Beneficiaries		NFed	C	
3B7	Post	E	2217	Benefit Premiums Payable to Carriers		NFed	C	
3B7	Post	E	2218	Life Insurance Benefits Due and Payable to Beneficiaries		NFed	C	
3B7	Post	E	2220	Unfunded Leave		NFed	NC	
3B7	Post	E	2290	Other Unfunded Employment Related Liability		NFed	NC	
3B7	Post	E	2310	Advances from Others		NFed	C	
3B7	Post	E	2320	Deferred Credits		NFed	C	
3B7	Post	E	2320	Deferred Credits		NFed	NC	
3B7	Post	E	2400	Liability for Deposit Funds, Clearing Accounts and Undeposited Collections		NFed	C	
3B7	Post	E	2910	Prior Liens Outstanding on Acquired Collateral		NFed	NC	
3B7	Post	E	2920	Contingent Liabilities		NFed	C	
3B7	Post	E	2920	Contingent Liabilities		NFed	NC	
3B7	Post	E	2940	Capital Lease Liability		NFed	C	
3B7	Post	E	2940	Capital Lease Liability		NFed	NC	
3B7	Post	E	2960	Accounts Payable Canceled		NFed	NC	
3B7	Post	E	2980	Custodial Liability		NFed	NC	
3B7	Post	E	2990	Other Liabilities		NFed	C	
3B7	Post	E	2990	Other Liabilities		NFed	NC	
4				CALC (3A4..3B7)				
5				Commitments and Contingencies (Note 16)				

Balance Sheet for Fiscal 2001 Reporting

<u>Line</u> <u>No</u>	<u>Pre/</u> <u>Post</u>	<u>Trial</u> <u>Bal</u>	<u>Acct</u> <u>No</u>	<u>Account</u> <u>Title</u>	<u>Ent/</u> <u>Non</u>	<u>Fed/</u> <u>NFed</u>	<u>Cov</u> <u>NCov</u>	<u>Additional Information Required</u>
6A	Post	E	3100	Unexpended Appropriations				
6B	Post	E	3310	Cumulative Results of Operations				
7			CALC	(6A +6B)				
8			CALC	(4 + 7)				

Statement of Net Cost for Fiscal 2001 Reporting

<u>Line No</u>	<u>Pre/ Post</u>	<u>Trial Bal</u>	<u>Acct No</u>	<u>Account Title</u>	<u>Additional Information Required</u>
1A1	Pre	E	6100	Operating Expenses/Program Costs	Federal. Production
1A1	Pre	E	6190	Contra Bad Debt Expense - Incurred for Others	Federal. Production
1A1	Pre	E	6310	Interest Expenses on Borrowing from Treasury	Production
1A1	Pre	E	6320	Interest Expenses on Securities	Federal. Production
1A1	Pre	E	6330	Other Interest Expenses	Federal. Production
1A1	Pre	E	6400	Benefit Expense	Federal. Production
1A1	Pre	E	6720	Bad Debt Expense	Federal. Production
1A1	Pre	E	6730	Imputed Costs	Production
1A1	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	Federal. Production
1A1	Pre	E	6800	Future Funded Expenses	Federal. Production
1A1	Pre	E	7110	Gains on Disposition of Assets	Federal. Production. Exchange
1A1	Pre	E	7190	Other Gains	Federal. Production. Exchange
1A1	Pre	E	7210	Losses on Disposition of Assets	Federal. Production. Exchange
1A1	Pre	E	7290	Other Losses	Federal. Production. Exchange
1A1	Pre	E	7300	Extraordinary Items	Federal. Production
1A1	Pre	E	7500	Distribution of Income - Dividend	Federal. Production. Exchange
1A2	Pre	E	6400	Benefit Expense	Federal. Nonproduction
1A2	Pre	E	6800	Future Funded Expenses	Federal. Nonproduction. Excludes non-recurring cleanup costs.
1A2	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	Federal. Nonproduction
1A2	Pre	E	6900	Nonproduction Costs	Federal. Nonproduction. Report stewardship costs separately.
1A2	Pre	E	7110	Gains on Disposition of Assets	Federal. Nonproduction. Exchange
1A2	Pre	E	7190	Other Gains	Federal. Nonproduction. Exchange
1A2	Pre	E	7210	Losses on Disposition of Assets	Federal. Nonproduction. Exchange
1A2	Pre	E	7290	Other Losses	Federal. Nonproduction. Exchange
1A2	Pre	E	7300	Extraordinary Items	Federal. Nonproduction
1A2	Pre	E	7500	Distribution of Income - Dividend	Federal. Nonproduction. Exchange

Statement of Net Cost for Fiscal 2001 Reporting

<u>Line No</u>	<u>Pre/ Post</u>	<u>Trial Bal</u>	<u>Acct No</u>	<u>Account Title</u>	<u>Additional Information Required</u>
1B1	Pre	E	6100	Operating Expenses/Program Costs	Non-Federal. Production
1B1	Pre	E	6190	Contra Bad Debt Expense - Incurred for Others	Non-Federal. Production
1B1	Pre	E	6199	Adjustment to Subsidy Expense	Non-Federal. Production
1B1	Pre	E	6320	Interest Expenses on Securities	Non-Federal. Production
1B1	Pre	E	6330	Other Interest Expenses	Non-Federal. Production
1B1	Pre	E	6400	Benefit Expense	Non-Federal. Production
1B1	Pre	E	6500	Cost of Goods Sold	Non-Federal. Production
1B1	Pre	E	6600	Applied Overhead	Non-Federal. Production
1B1	Pre	E	6710	Depreciation, Amortization and Depletion	Production
1B1	Pre	E	6720	Bad Debt Expense	Non-Federal. Production
1B1	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	Non-Federal. Production
1B1	Pre	E	6800	Future Funded Expenses	Non-Federal. Production
1B1	Pre	E	7110	Gains on Disposition of Assets	Non-Federal. Production. Exchange
1B1	Pre	E	7190	Other Gains	Non-Federal. Production. Exchange
1B1	Pre	E	7210	Losses on Disposition of Assets	Non-Federal. Production. Exchange
1B1	Pre	E	7290	Other Losses	Non-Federal. Production. Exchange
1B1	Pre	E	7300	Extraordinary Items	Non-Federal. Production
1B1	Pre	E	7500	Distribution of Income - Dividend	Non-Federal. Production. Exchange
1B1	Pre	E	7600	Changes in Actuarial Liability	Non-Federal. Production
1B2	Pre	E	6400	Benefit Expense	Non-Federal. Nonproduction
1B2	Pre	E	6800	Future Funded Expenses	Non-Federal. Nonproduction
1B2	Pre	E	6900	Nonproduction Costs	Non-Federal. Nonproduction. Report stewardship costs separately.
1B2	Pre	E	7110	Gains on Disposition of Assets	Non-Federal. Nonproduction. Exchange
1B2	Pre	E	7190	Other Gains	Non-Federal. Nonproduction. Exchange
1B2	Pre	E	7210	Losses on Disposition of Assets	Non-Federal. Nonproduction. Exchange
1B2	Pre	E	7290	Other Losses	Non-Federal. Nonproduction. Exchange
1B2	Pre	E	7300	Extraordinary Items	Non-Federal. Nonproduction
1B2	Pre	E	7500	Distribution of Income - Dividend	Non-Federal. Nonproduction. Exchange
1B2	Pre	E	7600	Changes in Actuarial Liability	Non-Federal. Nonproduction
1C				CALC (1A1..1B2)	
1D	Pre	E	5100	Revenue from Goods Sold	Federal/Non-Federal
1D	Pre	E	5109	Contra Revenue for Goods Sold	Federal/Non-Federal

Statement of Net Cost for Fiscal 2001 Reporting

<u>Line No</u>	<u>Pre/ Post</u>	<u>Trial Bal</u>	<u>Acct No</u>	<u>Account Title</u>	<u>Additional Information Required</u>
1D	Pre	E	5200	Revenue from Services Provided	Federal/Non-Federal
1D	Pre	E	5209	Contra Revenue for Services Provided	Federal/Non-Federal
1D	Pre	E	5310	Interest Revenue	Federal/Non-Federal. Exchange
1D	Pre	E	5319	Contra Revenue for Interest	Federal/Non-Federal. Exchange
1D	Pre	E	5320	Penalties, Fines and Administrative Fees Revenue	Federal/Non-Federal. Exchange
1D	Pre	E	5329	Contra Revenue for Penalties, Fines and Administrative Fees	Federal/Non-Federal. Exchange
1D	Pre	E	5400	Benefit Program Revenue	Federal/Non-Federal
1D	Pre	E	5409	Contra Revenue for Benefit Program Revenue	Federal/Non-Federal
1D	Pre	E	5500	Insurance and Guarantee Premium Revenue	Federal/Non-Federal
1D	Pre	E	5509	Contra Revenue for Insurance and Guarantee Premium	Federal/Non-Federal
1D	Pre	E	5900	Other Revenue	Federal/Non-Federal. Exchange
1D	Pre	E	5909	Contra Revenue for Other Revenue	Federal/Non-Federal. Exchange
1E				CALC (1C - 1D)	
2	Pre	E	6400	Benefit Expense	Nonproduction. Cost not assigned to programs.
2	Pre	E	6800	Future Funded Expenses	Nonproduction. Cost not assigned to programs.
2	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	Nonproduction. Cost not assigned to programs.
2	Pre	E	6900	Nonproduction Costs	Nonproduction. Cost not assigned to programs.
2	Pre	E	7110	Gains on Disposition of Assets	Nonproduction. Cost not assigned to programs. Exchange
2	Pre	E	7190	Other Gains	Nonproduction. Cost not assigned to programs. Exchange
2	Pre	E	7210	Losses on Disposition of Assets	Nonproduction. Cost not assigned to programs. Exchange
2	Pre	E	7290	Other Losses	Nonproduction. Cost not assigned to programs. Exchange
2	Pre	E	7300	Extraordinary Items	Nonproduction. Cost not assigned to programs.
2	Pre	E	7500	Distribution of Income - Dividend	Nonproduction. Cost not assigned to programs. Exchange
2	Pre	E	7600	Changes in Actuarial Liability	Nonproduction. Cost not assigned to programs.

Statement of Net Cost for Fiscal 2001 Reporting

<u>Line</u> <u>No</u>	<u>Pre/</u> <u>Post</u>	<u>Trial</u> <u>Bal</u>	<u>Acct</u> <u>No</u>	<u>Account</u> <u>Title</u>	<u>Additional Information Required</u>
3	Pre	E	5310	Interest Revenue	Exchange revenue not attributable to programs.
3	Pre	E	5319	Contra Revenue for Interest	Exchange revenue not attributable to programs.
3	Pre	E	5900	Other Revenue	Exchange revenue not attributable to programs.
3	Pre	E	5909	Contra Revenue for Other Revenue	Exchange revenue not attributable to programs.
4				CALC (1E + 2 - 3)	

Statement of Changes in Net Position for Fiscal 2001 Reporting

Line No	Pre/Post	Trial Bal	Acct No	Account Title	Additional Information Required
1				Net Cost of Operations	Amount reported on Statement of Net Cost.
2A	Pre	E	5700	Expended Appropriations	
2A	Pre	E	5799	Adjustment of Appropriated Capital Used	
2B	Pre	E	5310	Interest Revenue	Nonexchange
2B	Pre	E	5319	Contra Revenue for Interest	Nonexchange
2B	Pre	E	5320	Penalties, Fines and Administrative Fees Revenue	Nonexchange
2B	Pre	E	5329	Contra Revenue for Penalties, Fines and Administrative Fees	Nonexchange
2B	Pre	E	5800	Tax Revenues Collected	Reported by recipient/noncustodial entity only.
2B	Pre	E	5801	Tax Revenue Accrual Adjustment	Reported by recipient/noncustodial entity only.
2B	Pre	E	5809	Contra Revenue for Taxes	Reported by recipient/noncustodial entity only.
2B	Pre	E	5890	Tax Revenue Refunds	Reported by recipient/noncustodial entity only.
2B	Pre	E	5900	Other Revenue	Nonexchange
2B	Pre	E	5909	Contra Revenue for Other Revenue	Nonexchange
2C	Pre	E	5600	Donated Revenue - Financial Resources	
2C	Pre	E	5609	Contra Revenue for Donations - Financial Resources	
2C	Pre	E	5610	Donated Revenue - Nonfinancial Resources	
2C	Pre	E	5619	Contra Donated Revenue - Nonfinancial Resources	
2D	Pre	E	5780	Imputed Financing Sources	
2E	Pre	E	5720	Financing Sources Transferred In Without Reimbursement	
2E	Pre	E	5740	Appropriated Earmarked Receipts Transferred In	
2E	Pre	E	5750	Expenditure Financing Sources - Transfers-In	
2E	Pre	E	5755	Nonexpenditure Trust Fund Financing Sources - Transfers-In	
2F	Pre	E	5730	Financing Sources Transferred Out Without Reimbursement	
2F	Pre	E	5745	Appropriated Earmarked Receipts Transferred Out	
2F	Pre	E	5760	Expenditure Financing Sources - Transfers-Out	
2F	Pre	E	5765	Nonexpenditure Trust Fund Financing Sources - Transfers-Out	
2G	Pre	E	5790	Other Financing Sources	
2G	Pre	E	7110	Gains on Disposition of Assets	Nonexchange

Statement of Changes in Net Position for Fiscal 2001 Reporting

<u>Line No</u>	<u>Pre/Post</u>	<u>Trial Bal</u>	<u>Acct No</u>	<u>Account Title</u>	<u>Additional Information Required</u>
2G	Pre	E	7190	Other Gains	Nonexchange
2G	Pre	E	7210	Losses on Disposition of Assets	Nonexchange
2G	Pre	E	7290	Other Losses	Nonexchange
2G	Pre	E	7500	Distribution of Income - Dividend	Nonexchange
3				CALC (2 - 1)	
4	Pre	E	7400	Prior-Period Adjustments	
5				CALC (3 +or- 4)	
6	Pre	E-B	3100	Unexpended Appropriations	
7				CALC (5 +or- 6)	
8	Pre	B	3100	Unexpended Appropriations	
8	Pre	B	3310	Cumulative Results of Operations	
9				CALC (7 + 8)	Should also equal 3100E + 3310E

SUPPLEMENT

SECTION V

Statement of Budgetary Resources for Fiscal 2001 Reporting

Line No	Pre/ Post	Trial Bal	Acct No	Account Title	Additional Information Required
1				Budgetary Resources	
1A				Appropriations	
1A	Pre	E	4111	Debt Liquidation Appropriations	
1A	Pre	E	4112	Deficiency Appropriations	
1A	Pre	E	4114	Appropriated Trust or Special Fund Receipts	Intra-agency elimination - Trust Funds only
1A	Pre	E	4115	Loan Subsidy Appropriation - Definite - Current	
1A	Pre	E	4116	Entitlement Loan Subsidy Appropriation - Indefinite	
1A	Pre	E	4117	Loan Administrative Expense Appropriation - Definite - Current	
1A	Pre	E	4118	Re-estimated Loan Subsidy Appropriation - Indefinite - Permanent	
1A	Pre	E	4119	Other Appropriations Realized	
1A	Pre	E	4121	Loan Subsidy Appropriation - Indefinite - Current	
1A	Pre	E	4125	Loan Modification Adjustment Transfer Appropriation	
1A	Pre	E	4138	Resources Realized from Contract Authority	
1A	Pre	E	4150	Reappropriations	
1A	Pre	E	4157	Authority Made Available from Receipt or Appropriation Balances Previously Precluded from Obligation	
1A	Pre	E	4158	Authority Made Available from Offsetting Collection Balances Previously Precluded from Obligation	
1A	Pre	E	4391	Adjustments to Indefinite No-Year Authority	Debit balances only
1A	Pre	E-B	4394	Receipts Not Available for Obligation Upon Collection	
1B				Borrowing Authority	
1B	Pre	E	4042	Estimated Borrowing Authority - Indefinite	Zero for final reporting
1B	Pre	E	4141	Current-Year Borrowing Authority Realized - Definite	
1B	Pre	E	4142	Current-Year Borrowing Authority Realized - Indefinite	
1C				Contract Authority	
1C	Pre	E	4032	Anticipated Contract Authority	Zero for final reporting
1C	Pre	E	4131	Current-Year Contract Authority Realized - Definite	
1C	Pre	E	4132	Current-Year Contract Authority Realized - Indefinite	

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SECTION V

Statement of Budgetary Resources for Fiscal 2001 Reporting

Line No	Pre/Post	Trial Bal	Acct No	Account Title	Additional Information Required
1D	Net Transfers				
1D	Pre	E-B	4166	Treasury-Managed Trust Fund Distributions of Realized Authority - To Be Transferred	Intra-agency elimination - Trust Funds only
1D	Pre	E	4167	Treasury-Managed Trust Fund Distributions of Realized Authority - Transferred	Intra-agency elimination - Trust Funds only
1D	Pre	E	4170	Transfers - Current-Year Authority	Intra-agency elimination
1D	Pre	E	4175	Allocation Transfers of Current-Year Authority	Intra-agency elimination
1E	Other				
1E	Pre	E	4120	Appropriations Anticipated - Indefinite	Zero for final reporting
1E	Pre	E	4160	Anticipated Transfers - Current-Year Authority	Zero for final reporting
1E	Pre	E	4165	Treasury-Managed Trust Fund Distributions of Authority - Anticipated	Zero for final reporting
2	Unobligated Balance				
2A	Brought Forward, October 1				
2A	Pre	B	4139	Contract Authority Carried Forward	
2A	Pre	B	4149	Borrowing Authority Carried Forward	
2A	Pre	B	4166	Treasury-Managed Trust Fund Distributions of Realized Authority - To Be Transferred	Intra-agency elimination - Trust Funds only
2A	Pre	B	4201	Total Actual Resources - Collected	
2A	Pre	B	4221	Unfilled Customer Orders Without Advance	Intra-agency elimination
2A	Pre	B	4222	Unfilled Customer Orders With Advance	Intra-agency elimination
2A	Pre	B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	Intra-agency elimination
2A	Pre	B	4251	Reimbursements and Other Income Earned - Receivable	Intra-agency elimination
2A	Pre	B	4281	Actual Program Fund Subsidy Receivable - Definite - Current	Intra-agency elimination
2A	Pre	B	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	Intra-agency elimination
2A	Pre	B	4283	Interest Receivable from Treasury	

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SECTION V

Statement of Budgetary Resources for Fiscal 2001 Reporting

Line No	Pre/Post	Trial Bal	Acct No	Account Title	Additional Information Required
2A	Pre	B	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	Intra-agency elimination
2A	Pre	B	4285	Receivable from the Liquidating Fund	Intra-agency elimination
2A	Pre	B	4286	Receivable from the Financing Fund	Intra-agency elimination
2A	Pre	B	4287	Other Federal Receivables	Intra-agency elimination
2A	Pre	B	4394	Receipts Not Available for Obligation Upon Collection	
2A	Pre	B	4397	Receipts and Appropriations Temporarily Precluded from Obligation	
2A	Pre	B	4398	Offsetting Collections Temporarily Precluded from Obligation	
2A	Pre	B	4801	Unexpended Obligations - Unpaid	Intra-agency elimination
2A	Pre	B	4802	Unexpended Obligations - Prepaid/Advanced	Intra-agency elimination
2A	Pre	B	4901	Expended Authority - Unpaid	Intra-agency elimination
2B	Net transfers Prior-Year Balance, Actual (+ or -)				
2B	Pre	E	4176	Allocation Transfers - Prior-Year Balances	Intra-agency elimination
2B	Pre	E	4190	Transfers - Prior-Year Balances	Intra-agency elimination
2C	Anticipated Transfers Prior-Year Balance (+ or -)				
2C	Pre	E	4180	Anticipated Transfers - Prior-Year Balances	Zero for final reporting.
3	Spending Authority from Offsetting Collection (Gross)				
3A	Earned				
3A1	Collected				
3A1	Pre	E	4252	Reimbursements and Other Income Earned - Collected	Intra-agency elimination
3A1	Pre	E	4261	Actual Collection of Fees	
3A1	Pre	E	4262	Actual Collection of Loan Principal	
3A1	Pre	E	4263	Actual Collection of Loan Interest	
3A1	Pre	E	4264	Actual Collection of Rent	
3A1	Pre	E	4265	Actual Collections from Sale of Foreclosed Property	
3A1	Pre	E	4266	Other Actual Collections - Non-Federal	
3A1	Pre	E	4271	Actual Program Fund Subsidy Collected - Definite - Current	Intra-agency elimination
3A1	Pre	E	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent	Intra-agency elimination
3A1	Pre	E	4273	Interest Collected from Treasury	
3A1	Pre	E	4274	Actual Program Fund Subsidy Collected - Indefinite - Current	Intra-agency elimination
3A1	Pre	E	4275	Actual Collections from Liquidating Fund	Intra-agency elimination
3A1	Pre	E	4276	Actual Collections from Financing Fund	Intra-agency elimination
3A1	Pre	E	4277	Other Actual Collections - Federal	Intra-agency elimination

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SECTION V

Statement of Budgetary Resources for Fiscal 2001 Reporting

Line No	Pre/ Post	Trial Bal	Acct No	Account Title	Additional Information Required
3A1	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations Refunds Collected	Intra-agency elimination
3A1	Pre	E	4972	Downward Adjustments of Prior-Year Paid Expended Authority Refunds	Intra-agency elimination
3A2	Receivable from Federal Sources				
3A2	Pre	E-B	4251	Reimbursements and Other Income Earned - Receivable	Intra-agency elimination
3A2	Pre	E-B	4281	Actual Program Fund Subsidy Receivable - Definite - Current	Intra-agency elimination
3A2	Pre	E-B	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	Intra-agency elimination
3A2	Pre	E-B	4283	Interest Receivable from Treasury	
3A2	Pre	E-B	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	Intra-agency elimination
3A2	Pre	E-B	4285	Receivable from the Liquidating Fund	Intra-agency elimination
3A2	Pre	E-B	4286	Receivable from the Financing Fund	Intra-agency elimination
3A2	Pre	E-B	4287	Other Federal Receivables	Intra-agency elimination
3B	Change in Unfilled Customer Orders				
3B1	Advance received				
3B1	Pre	E-B	4222	Unfilled Customer Orders With Advance	Obligated amount only for final in year of expiration. Intra-agency elimination
3B2	Without Advance from Federal Sources				
3B2	Pre	E-B	4221	Unfilled Customer Orders Without Advance	Obligated amount only for final in year of expiration. Intra-agency elimination
3C	Anticipated for Rest of Year, Without Advance				
3C	Pre	E	4060	Anticipated Collections from Non-Federal Sources	Debit balances. Zero for final reporting
3C	Pre	E	4070	Anticipated Collections from Federal Sources	Debit balances. Zero for final reporting
3C	Pre	E	4210	Anticipated Reimbursements and Other Income	Debit balances. Zero for final reporting

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Statement of Budgetary Resources for Fiscal 2001 Reporting

Line No	Pre/ Post	Trial Bal	Acct No	Account Title	<u>Additional Information Required</u>
3D				Transfers from Trust Funds	
3D1				Collected	
3D1	Pre	E	4255	Appropriation Trust Fund Expenditure Transfers - Collected	Intra-agency elimination
3D2				Anticipated	
3D2	Pre	E	4215	Anticipated Appropriation Trust Fund Expenditure Transfers	Zero for final reporting.
3D2	Pre	E-B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	Intra-agency elimination
4				Adjustments (lines 4 - 6)	
4A				Recoveries of Prior-Year Obligations	
4A	Pre	E	4310	Anticipated Recoveries of Prior-Year Obligations	Unexpired accounts only. Debit balances. Zero for final reporting.
4A	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid Unexpended Obligations	Intra-agency elimination
4A	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Expended Authority	Intra-agency elimination
4B				Temporarily Not Available Pursuant to Public Law (-)	
4B	Pre	E	4395	Authority Unavailable Pursuant to Public Law - Temporary	Zero for final reporting
4B	Pre	E-B	4397	Receipts and Appropriations Temporarily Precluded from Obligation	
4B	Pre	E-B	4398	Offsetting Collections Temporarily Precluded from Obligation	
4C				Permanently Not Available	
4C1				Cancellation of Expired and No-Year Accounts (-)	
4C1	Pre	E	4350	Canceled Authority	
4C2				Enacted Rescissions (-)	
4C2	Pre	E	4392	Rescissions - Current-Year	For unexpired accounts
4C2	Pre	E	4393	Rescissions - Prior-Year	For unexpired accounts
4C3				Capital Transfers and Redemption of Debt (-)	
4C3	Pre	E	4147	Actual Transfers to Treasury	

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SECTION V

Statement of Budgetary Resources for Fiscal 2001 Reporting

Line No	Pre/Post	Trial Bal	Acct No	Account Title	Additional Information Required
4C4	Other Authority Withdrawn (-)				
4C4	Pre	E	4133	Actual Adjustments to Contract Authority	
4C4	Pre	E	4135	Contract Authority Liquidated	
4C4	Pre	E	4143	Actual Reductions to Borrowing Authority	
4C4	Pre	E	4391	Adjustments to Indefinite No-Year Authority	For unexpired accounts. Credit balances only
4C5	Pursuant to Public Law (-)				
4C5	Pre	E	4396	Authority Permanently Not Available Pursuant to Public Law	
4C6	Anticipated for the Rest of the Year (-)				
4C6	Pre	E	4034	Anticipated Adjustments to Contract Authority	Zero for final reporting
4C6	Pre	E	4044	Anticipated Reductions to Borrowing Authority	Zero for final reporting
4C6	Pre	E	4047	Anticipated Transfers to Treasury	Zero for final reporting
5	Total Budgetary Resources (CALC. 1.....4)				
6	Obligations Incurred				
6	Pre	E-B	4801	Unexpended Obligations - Unpaid	Intra-agency elimination
6	Pre	E-B	4802	Unexpended Obligations - Prepaid/Advanced	Intra-agency elimination
6	Pre	E	4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations	Intra-agency elimination
6	Pre	E	4882	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended	Intra-agency elimination
6	Pre	E-B	4901	Expended Authority - Unpaid	Intra-agency elimination
6	Pre	E	4902	Expended Authority - Paid	Intra-agency elimination
6	Pre	E	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority	Intra-agency elimination
6	Pre	E	4982	Upward Adjustments of Prior-Year Paid Expended Authority	Intra-agency elimination
7	Unobligated Balances Available				
7A	Apportioned				
7A1	Pre	E	4510	Apportionments	Through current period
7A1	Pre	E	4610	Allotments - Realized Resources	
7A1	Pre	E	4700	Commitments	
7A2	Pre	E	4590	Apportionments Unavailable - Anticipated Resources	All anticipated amounts. Zero for final reporting

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SECTION V

Statement of Budgetary Resources for Fiscal 2001 Reporting

<u>Line No</u>	<u>Pre/Post</u>	<u>Trial Bal</u>	<u>Acct No</u>	<u>Account Title</u>	<u>Additional Information Required</u>
7B	Exempt from Apportionment				
7B	Pre	E	4620	Unobligated Funds Not Subject to Apportionment	
7C	Other				
7C				Use only with prior OMB approval.	
8	Unobligated Balances Not Yet Available				
8A	Apportioned for Subsequent Periods				
8A	Pre	E	4510	Apportionments	Subsequent periods
8B	Deferred				
8B	Pre	E	4430	Unapportioned Authority - OMB Deferral	
8C	Withheld Pending Rescission				
8C	Pre	E	4420	Unapportioned Authority - Pending Rescission	
8D	Other				
8D	Pre	E	4060	Anticipated Collections from Non-Federal Sources	Unexpired accounts only. Credit balances. Zero for final reporting
8D	Pre	E	4070	Anticipated Collections from Federal Sources	Unexpired accounts only. Credit balances. Zero for final reporting
8D	Pre	E	4210	Anticipated Reimbursements and Other Income	Unexpired accounts only. Credit balances. Zero for final reporting
8D	Pre	E	4310	Anticipated Recoveries of Prior-Year Obligations	Unexpired accounts only. Credit balances. Zero for final reporting
8D	Pre	E	4450	Unapportioned Authority	
8D	Pre	E	4630	Funds Not Available for Commitment/Obligation	
8D	Pre	E	4650	Allotments - Expired Authority	Expired accounts only
9	Total Status of Budgetary Resources (CALC. 6...8)				
10	Obligations Incurred				
10	Pre	E-B	4801	Unexpended Obligations - Unpaid	Intra-agency elimination
10	Pre	E-B	4802	Unexpended Obligations - Prepaid/Advanced	Intra-agency elimination
10	Pre	E	4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations	Intra-agency elimination

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SECTION V

Statement of Budgetary Resources for Fiscal 2001 Reporting

Line No	Pre/Post	Trial Bal	Acct No	Account Title	Additional Information Required
10	Pre	E	4882	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended	Intra-agency elimination
10	Pre	E-B	4901	Expended Authority - Unpaid	Intra-agency elimination
10	Pre	E	4902	Expended Authority - Paid	Intra-agency elimination
10	Pre	E	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority	Intra-agency elimination
10	Pre	E	4982	Upward Adjustments of Prior-Year Paid Expended Authority	Intra-agency elimination
11	Less: Spending Authority from Offsetting Collections and Adjustments				
11A1	Earned				
11A1	Pre	E	4252	Reimbursements and Other Income Earned - Collected	Intra-agency elimination
11A1	Pre	E	4261	Actual Collection of Fees	
11A1	Pre	E	4262	Actual Collection of Loan Principal	
11A1	Pre	E	4263	Actual Collection of Loan Interest	
11A1	Pre	E	4264	Actual Collection of Rent	
11A1	Pre	E	4265	Actual Collections from Sale of Foreclosed Property	
11A1	Pre	E	4266	Other Actual Collections - Non-Federal	
11A1	Pre	E	4271	Actual Program Fund Subsidy Collected - Definite - Current	Intra-agency elimination
11A1	Pre	E	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent	Intra-agency elimination
11A1	Pre	E	4273	Interest Collected from Treasury	
11A1	Pre	E	4274	Actual Program Fund Subsidy Collected - Indefinite - Current	Intra-agency elimination
11A1	Pre	E	4275	Actual Collections from Liquidating Fund	Intra-agency elimination
11A1	Pre	E	4276	Actual Collections from Financing Fund	Intra-agency elimination
11A1	Pre	E	4277	Other Actual Collections - Federal	Intra-agency elimination
11A1	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations Refunds Collected	Intra-agency elimination
11A1	Pre	E	4972	Downward Adjustments of Prior-Year Paid Expended Authority Refunds	Intra-agency elimination
11A2	Receivable from Federal Sources				
11A2	Pre	E-B	4251	Reimbursements and Other Income Earned - Receivable	Intra-agency elimination
11A2	Pre	E-B	4281	Actual Program Fund Subsidy Receivable - Definite - Current	Intra-agency elimination

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SECTION V

Statement of Budgetary Resources for Fiscal 2001 Reporting

Line No	Pre/ Post	Trial Bal	Acct No	Account Title	Additional Information Required
11A2	Pre	E-B	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	Intra-agency elimination
11A2	Pre	E-B	4283	Interest Receivable from Treasury	
11A2	Pre	E-B	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	Intra-agency elimination
11A2	Pre	E-B	4285	Receivable from the Liquidating Fund	Intra-agency elimination
11A2	Pre	E-B	4286	Receivable from the Financing Fund	Intra-agency elimination
11A2	Pre	E-B	4287	Other Federal Receivables	Intra-agency elimination
11B Change in Unfilled Customer Orders					
11B1 Advance Received					
11B1	Pre	E-B	4222	Unfilled Customer Orders With Advance	Obligated amount only for final in year of expiration
11B2 Without Advance from Federal Sources					
11B2	Pre	E-B	4221	Unfilled Customer Orders Without Advance	Obligated amount only for final in year of expiration
11C Transfers from Trust Funds					
11C1 Collected					
11C1	Pre	E	4255	Appropriation Trust Fund Expenditure Transfers - Collected	Intra-agency elimination
11C2 Anticipated					
11C2	Pre	E	4215	Anticipated Appropriation Trust Fund Expenditure Transfers	Zero for final reporting
11C2	Pre	E-B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	Intra-agency elimination
11D Actual Recoveries of Prior-Year Obligations					
11D	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid Unexpended Obligations	Intra-agency elimination
11D	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Expended Authority	Intra-agency elimination

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SECTION V

Statement of Budgetary Resources for Fiscal 2001 Reporting

Line No	Pre/Post	Trial Bal	Acct No	Account Title	Additional Information Required
12	Obligated Balance, Net - Beginning of Period				
12	Pre	B	4221	Unfilled Customer Orders Without Advance	Intra-agency elimination
12	Pre	B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	Intra-agency elimination
12	Pre	B	4251	Reimbursements and Other Income Earned - Receivable	Intra-agency elimination
12	Pre	B	4281	Actual Program Fund Subsidy Receivable - Definite - Current	Intra-agency elimination
12	Pre	B	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	Intra-agency elimination
12	Pre	B	4283	Interest Receivable from Treasury	
12	Pre	B	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	Intra-agency elimination
12	Pre	B	4285	Receivable from the Liquidating Fund	Intra-agency elimination
12	Pre	B	4286	Receivable from the Financing Fund	Intra-agency elimination
12	Pre	B	4287	Other Federal Receivables	Intra-agency elimination
12	Pre	B	4801	Unexpended Obligations - Unpaid	Intra-agency elimination
12	Pre	B	4901	Expended Authority - Unpaid	Intra-agency elimination
13	Obligated Balance Transferred, Net				
13	Pre	E	4831	Unexpended Obligations, Transferred - Unpaid	Intra-agency elimination
13	Pre	E	4931	Expended Authority, Transferred - Unpaid	Intra-agency elimination
14	Less: Obligated Balance, Net - End of Period				
14A	Accounts Receivable				
14A	Pre	E	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	Intra-agency elimination
14A	Pre	E	4251	Reimbursements and Other Income Earned - Receivable	Intra-agency elimination
14A	Pre	E	4281	Actual Program Fund Subsidy Receivable - Definite - Current	Intra-agency elimination
14A	Pre	E	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	Intra-agency elimination
14A	Pre	E	4283	Interest Receivable from Treasury	
14A	Pre	E	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	Intra-agency elimination
14A	Pre	E	4285	Receivable from the Liquidating Fund	Intra-agency elimination

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Statement of Budgetary Resources for Fiscal 2001 Reporting

Line No	Pre/Post	Trial Bal	Acct No	Account Title	Additional Information Required
14A	Pre	E	4286	Receivable from the Financing Fund	Intra-agency elimination
14A	Pre	E	4287	Other Federal Receivables	Intra-agency elimination
14B Unfilled Customer Orders					
14B Federal Source Without Advance					
14B	Pre	E	4221	Unfilled Customer Orders Without Advance	Intra-agency elimination
14C Undelivered Orders					
14C	Pre	E	4801	Unexpended Obligations - Unpaid	Intra-agency elimination
14C	Pre	E	4831	Unexpended Obligations, Transferred - Unpaid	Intra-agency elimination
14C	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid Unexpended Obligations	Intra-agency elimination
14C	Pre	E	4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations	Intra-agency elimination
14D Accounts Payable					
14D	Pre	E	4901	Expended Authority - Unpaid	Intra-agency elimination
14D	Pre	E	4931	Expended Authority, Transferred - Unpaid	Intra-agency elimination
14D	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Expended Authority	Intra-agency elimination
14D	Pre	E	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority	Intra-agency elimination
15	Total Outlays		CALC 10 - 11 + 12 + or - 13 - (-14A - 14B + 14C + 14D)		
		Should equal:			
15A	Pre	E-B	4802	Unexpended Obligations - Prepaid/Advanced	Intra-agency elimination
15A	Pre	E	4902	Expended Authority - Paid	Intra-agency elimination
15A	Pre	E	4882	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended	Intra-agency elimination
15A	Pre	E	4982	Upward Adjustments of Prior-Year Paid Expended Authority	Intra-agency elimination
15B	Pre	E-B	4222	Unfilled Customer Orders With Advance	Obligated amount only for final in year of expiration. Intra-agency elimination
15B	Pre	E	4252	Reimbursements and Other Income Earned - Collected	Intra-agency elimination
15B	Pre	E	4255	Appropriation Trust Fund Expenditure Transfers - Collected	
15B	Pre	E	4261	Actual Collection of Fees	
15B	Pre	E	4262	Actual Collection of Loan Principal	
15B	Pre	E	4263	Actual Collection of Loan Interest	
15B	Pre	E	4264	Actual Collection of Rent	
15B	Pre	E	4265	Actual Collections from Sale of Foreclosed Property	
15B	Pre	E	4266	Other Actual Collections - Non-Federal	
15B	Pre	E	4271	Actual Program Fund Subsidy Collected - Definite - Current	Intra-agency elimination
15B	Pre	E	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent	Intra-agency elimination

SUPPLEMENT**SECTION V****Statement of Budgetary Resources for Fiscal 2001 Reporting**

<u>Line</u> <u>No</u>	<u>Pre/</u> <u>Post</u>	<u>Trial</u> <u>Bal</u>	<u>Acct</u> <u>No</u>	<u>Account</u> <u>Title</u>	<u>Additional Information Required</u>
15B	Pre	E	4273	Interest Collected from Treasury	
15B	Pre	E	4274	Actual Program Fund Subsidy Collected - Indefinite - Current	Intra-agency elimination
15B	Pre	E	4275	Actual Collections from Liquidating Fund	Intra-agency elimination
15B	Pre	E	4276	Actual Collections from Financing Fund	Intra-agency elimination
15B	Pre	E	4277	Other Actual Collections - Federal	Intra-agency elimination
15B	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations Refunds Collected	Intra-agency elimination
15B	Pre	E	4972	Downward Adjustments of Prior-Year Paid Expended Authority Refunds	Intra-agency elimination

Note: "Intra-agency elimination" in the Additional Information Required column refers to accounts that may need to be eliminated within your agency (e.g., between bureaus) prior to preparing a Consolidated Statement of Budgetary Resources.

Statement of Financing for Fiscal 2001 Reporting

Line Pre/ TrialAcct Account
No Post Bal No Title

Additional Information Required

1A	Pre	E-B	4801	Unexpended Obligations - Unpaid
1A	Pre	E-B	4802	Unexpended Obligations - Prepaid/Advance
1A	Pre	E	4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations
1A	Pre	E	4882	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations
1A	Pre	E-B	4901	Expended Authority - Unpaid
1A	Pre	E	4902	Expended Authority - Paid
1A	Pre	E	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority
1A	Pre	E	4982	Upward Adjustments of Prior-Year Paid Expended Authority

Comment: "Obligations incurred" reported on this line must equal the obligations incurred reported on the Statement of Budgetary Resources. Obligations incurred are defined in OMB Circular A-34.

1B1a	Pre	E	4252	Reimbursements and Other Income Earned - Collected
1B1a	Pre	E	4261	Actual Collection of Fees
1B1a	Pre	E	4262	Actual Collection of Loan Principal
1B1a	Pre	E	4263	Actual Collection of Loan Interest
1B1a	Pre	E	4264	Actual Collection of Rent
1B1a	Pre	E	4265	Actual Collections from Sale of Foreclosed Property
1B1a	Pre	E	4266	Other Actual Collections - Non-Federal
1B1a	Pre	E	4271	Actual Program Fund Subsidy Collected - Definite - Current
1B1a	Pre	E	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent
1B1a	Pre	E	4273	Interest Collected from Treasury
1B1a	Pre	E	4274	Actual Program Fund Subsidy Collected - Indefinite - Current
1B1a	Pre	E	4275	Actual Collections from Liquidating Fund
1B1a	Pre	E	4276	Actual Collections from Financing Fund
1B1a	Pre	E	4277	Other Actual Collections - Federal
1B1a	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations
				Refunds Collected
1B1a	Pre	E	4972	Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected
1B1b	Pre	E-B	4251	Reimbursements and Other Income Earned - Receivable
1B1b	Pre	E-B	4281	Actual Program Fund Subsidy Receivable - Definite - Current
1B1b	Pre	E-B	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent
1B1b	Pre	E-B	4283	Interest Receivable from Treasury

Statement of Financing for Fiscal 2001 Reporting

Line Pre/ TrialAcct Account

No Post Bal No TitleAdditional Information Required

1B1b Pre E-B 4284 Actual Program Fund Subsidy Receivable - Indefinite - Current

1B1b Pre E-B 4285 Receivable from Liquidating Fund

1B1b Pre E-B 4286 Receivable from the Financing Fund

1B1b Pre E-B 4287 Other Federal Receivables

1B2 Pre E-B 4222 Unfilled Customer Orders With Advance

Obligated amounts only for final in year of expiration.
(Decreases)/Increases

1B2 Pre E-B 4221 Unfilled Customer Orders Without Advance

Obligated amounts only for final in year of expiration.
(Decreases)/Increases

1B3 Pre E-B 4225 Appropriation Trust Fund Expenditure Transfers - Receivable

1B3 Pre E 4255 Appropriation Trust Fund Expenditure Transfers - Collected

1B4 Pre E 4871 Downward Adjustments of Prior-Year Unpaid Unexpended Obligations

1B4 Pre E 4971 Downward Adjustments of Prior-Year Unpaid Expended Authority

Comment: On line 1B, report offsetting collections, recoveries of authority and other items as defined in OMB Circular A-34.

1C Pre E 5610 Donated Revenue - Nonfinancial Resources

1C Pre E 5619 Contra Donated Revenue - Nonfinancial Resources

Comment: Amounts on line 1C should agree with nonfinancial donations reported on the Statement of Changes in Net Position.

1D Pre E 5780 Imputed Financing Sources

Comment: Amount on line 1D should agree with imputed financing reported on the Statement of Changes in Net Position.

Statement of Financing for Fiscal 2001 Reporting

Line Pre/ TrialAcct Account

No Post Bal No Title

Additional Information Required

1E Pre E 5720 Financing Sources Transferred In Without Reimbursement
 1E Pre E 5730 Financing Sources Transferred Out Without Reimbursement

Comment: Amount on line 1E should agree with transfers-in and transfers-out of nonmonetary assets reported on the Statement of Changes in Net Position.

1F Pre E-B 1310 Accounts Receivable
 Non-Fed. (Increases)/Decreases. Portion associated with non-Federal exchange revenue
 Excludes accounts receivable related to vendor overpayments

Comment: On line 1F, SGL account 1310 excludes vendor overpayments related to a receivable and a reduction of cost/expense.

1F Pre E-B 1319 Allowance for Loss on Accounts Receivable
 Non-Fed. (Increases)/Decreases. Portion associated with non-Federal exchange revenue
 1F Pre E-B 1340 Interest Receivable
 Non-Fed. (Increases)/Decreases
 1F Pre E-B 1349 Allowance for Loss on Interest Receivable
 Non-Fed. (Increases)/Decreases
 1F Pre E 4263 Actual Collection of Loan Interest
 Credit reform interest accruals and amortization adjustment to interest revenue
 1F Pre E 4273 Interest Collected from Treasury
 Credit reform interest accruals and amortization adjustment to interest revenue
 1F* Pre E 5100 Revenue from Goods Sold
 1F* Pre E 5109 Contra Revenue for Goods Sold
 1F* Pre E 5200 Revenue from Services Provided
 1F* Pre E 5209 Contra Revenue for Services Provided
 1F* Pre E 5310 Interest Revenue
 Credit reform interest accruals and amortization adjustment to interest revenue
 1F* Pre E 5319 Contra Revenue for Interest
 1F* Pre E 5320 Penalties, Fines and Administrative Fees Revenue
 1F* Pre E 5329 Contra Revenue for Penalties, Fines and Administrative Fees

Statement of Financing for Fiscal 2001 Reporting

Line Pre/ TrialAcct Account

No Post Bal No TitleAdditional Information Required

1F* Pre E 5900 Other Revenue

1F* Pre E 5909 Contra Revenue for Other Revenue

1F* Comment: Report trust or special fund receipts related to exchange revenue that are either (1) designated by Treasury as "available" but are not immediately available for obligation upon collection, or (2) designated by Treasury as "unavailable" and nonbudgetary until specifically appropriated. Exclude amounts in 1310 and 1340. Also report on line 1F SGL account 5310 for credit reform interest accruals and amortization adjustment to interest revenue.

Comment: An alternative treatment for reporting "Exchange Revenue Not in the Entity's Budget" is addressed in a "Special Edition" of the "FASAB News," dated August 1998, updated March 1999. The current treatment complies with SFFAS #7.

1G Pre E 5900 Other Revenue

Portion associated with nonexchange revenue.
Nonbudgetary

1G Pre E 5909 Contra Revenue for Other Revenue

Portion associated with nonexchange revenue.
Nonbudgetary

Comment: Amounts on line 1G should agree with those reported on the Statement of Changes in Net Position as part of financing sources other than exchange revenue.

1H Pre E 5100 Revenue from Goods Sold

Subtract. Trust or Special fund receipts related to
exchange revenue in the entity's budget

1H Pre E 5109 Contra Revenue for Goods Sold

Trust or Special fund receipts related to
exchange revenue in the entity's budget

1H Pre E 5200 Revenue from Services Provided

Subtract. Trust or Special fund receipts related to
exchange revenue in the entity's budget

1H Pre E 5209 Contra Revenue for Services Provided

Trust or Special fund receipts related to
exchange revenue in the entity's budget

1H Pre E 5310 Interest Revenue

Subtract. Trust or Special fund receipts related to
exchange revenue in the entity's budget

1H Pre E 5319 Contra Revenue for Interest

Trust or Special fund receipts related to
exchange revenue in the entity's budget

1H Pre E 5320 Penalties, Fines and Administrative Fees Revenue

Subtract. Trust or Special fund receipts related to

Statement of Financing for Fiscal 2001 Reporting

Line Pre/ TrialAcct Account
No Post Bal No Title

Additional Information Required

1H	Pre	E	5329	Contra Revenue for Penalties, Fines and Administrative Fees	exchange revenue in the entity's budget Trust or Special fund receipts related to exchange revenue in the entity's budget
1H	Pre	E	5400	Benefit Program Revenue	Subtract. Trust or Special fund receipts related to exchange revenue in the entity's budget
1H	Pre	E	5409	Contra Revenue for Benefit Program Revenue	Trust or Special fund receipts related to exchange revenue in the entity's budget
1H	Pre	E	5900	Other Revenue	Subtract. Trust or Special fund receipts related to exchange revenue in the entity's budget
1H	Pre	E	5909	Contra Revenue for Other Revenue	Trust or Special fund receipts related to exchange revenue in the entity's budget

Comment: Activity reported on line 1H is a component of net cost. This activity would normally be classified as offsetting collections but is not reported as such based on instructions in OMB Circular A-34. Therefore, this line adjusts obligations as do offsetting collections reported on line 1B.

1I	Pre	E	5790	Other Financing Sources	
1I				Other	
1J				CALC1A - (1B1a + 1B1b +or- 1B2 + 1B3 + 1B4) + 1C + 1D +or- 1E +or- 1F +or- 1G - 1H +1I	
2A	Pre	E-B	4801	Unexpended Obligations - Unpaid	Net (Increases)/Decreases
2A	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid Unexpended Obligations	
2A	Pre	E	4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations	
2A	Pre	E-B	4802	Unexpended Obligations - Prepaid/Advance	Net (Increases)/Decreases
2A	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations Refunds Collected	
2A	Pre	E	4882	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations	

Statement of Financing for Fiscal 2001 Reporting

Line Pre/ TrialAcct Account

No Post Bal No Title

Additional Information Required

2B Pre E-B 4221 Unfilled Customer Orders Without Advance

2B Pre E-B 4222 Unfilled Customer Orders With Advance

Comment: Include unfilled customer orders (line 2B); otherwise, the Statement of Financing will not reconcile.

2C1 Pre E-B 1711 Land and Land Rights

2C1 Pre E-B 1712 Improvements to Land

2C1 Pre E-B 1720 Construction-in-Progress

2C1 Pre E-B 1730 Buildings, Improvements and Renovations

2C1 Pre E-B 1740 Other Structures and Facilities

2C1 Pre E-B 1750 Equipment

2C1 Pre E-B 1810 Assets Under Capital Lease

2C1 Pre E-B 1820 Leasehold Improvements

2C1 Pre E-B 1830 Internal Use Software

2C1 Pre E-B 1840 Other Natural Resources

2C1 Pre E-B 1890 Other General Property, Plant and Equipment

2C1 Pre E-B 1719 Accumulated Depreciation on Improvements to Land

Use to adjust book value of assets upon disposition.

2C1 Pre E-B 1739 Accumulated Depreciation on Buildings, Improvements and Renovations

Use to adjust book value of assets upon disposition.

2C1 Pre E-B 1749 Accumulated Depreciation on Other Structures and Facilities

Use to adjust book value of assets upon disposition.

2C1 Pre E-B 1759 Accumulated Depreciation on Equipment

Use to adjust book value of assets upon disposition.

2C1 Pre E-B 1819 Accumulated Depreciation on Assets Under Capital Lease

Use to adjust book value of assets upon disposition.

2C1 Pre E-B 1829 Accumulated Amortization on Leasehold Improvements

Use to adjust book value of assets upon disposition.

Statement of Financing for Fiscal 2001 Reporting

Line Pre/ TrialAcct Account

No Post Bal No TitleAdditional Information Required

2C1 Pre E-B 1839 Accumulated Amortization on Internal Use Software

Use to adjust book value of assets upon disposition.

2C1 Pre E-B 1849 Allowance for Depletion

Use to adjust book value of assets upon disposition.

Comment: If "costs capitalized on the balance sheet: property, plant and equipment," line 2C1, cannot be derived from the change in the asset accounts, an optional method is to tag the asset transactions that affect this line. The transactions identified thus far that affect "costs capitalized on the balance sheet: property, plant and equipment" include purchases net of vendor overpayments, donations, transfers-in, transfers-out and the book value of assets sold or disposed of if a budgetary resource is recognized for the proceeds of the sale. Agencies may also find it useful to accumulate the amounts needed from these transactions in an agency-defined memorandum account (9000 series).

Note that other asset transactions that have yet to be identified also may affect this line.

Comment: For losses incurred when an asset is sold or disposed of and a budgetary resource is recognized, two options exist for reporting the loss on the Statement of Financing. The first option is to include the book value in Section 2C: Costs Capitalized on the Balance Sheet and exclude the loss in Section 3: Components of Costs of Operations that Do not Require or Generate Resources. The second option is to include the loss in Section 3. Then, in Section 2C, include the book value of the asset less the loss. The second option is addressed in the "Special Edition" of the "FASAB News," dated August 1998, updated March 1999.

2C2 Pre E-B 1350 Loans Receivable

Noncredit Reform Loans

2C2 Pre E-B 4901 Expended Authority - Unpaid

Credit Reform Loans

2C2 Pre E 4902 Expended Authority - Paid

Credit Reform Loans

2C2 Pre E 4971 Downward Adjustments of Prior-Year Unpaid Expended Authority

Credit Reform Loans

Financing account/Liquidating account

2C2 Pre E 4972 Downward Adjustments of Prior-Year Paid Expended Authority Refunds Collected

Credit Reform Loans

Financing account/Liquidating account

2C2 Pre E 4981 Upward Adjustments of Prior-Year Unpaid Expended Authority

Credit Reform Loans

Financing account/Liquidating account

2C2 Pre E 4982 Upward Adjustments of Prior-Year Paid Expended Authority

Credit Reform Loans

Financing account/Liquidating account

Statement of Financing for Fiscal 2001 Reporting

Line Pre/ TrialAcct Account
No Post Bal No Title

Additional Information Required

2C3	Pre	E-B	1511	Operating Materials and Supplies Held for Use	
2C3	Pre	E-B	1512	Operating Materials and Supplies Held in Reserve for Future Use	
2C3	Pre	E-B	1513	Operating Materials and Supplies - Excess, Unserviceable and Obsolete	
2C3	Pre	E-B	1521	Inventory Purchased for Resale	
2C3	Pre	E-B	1522	Inventory Held in Reserve for Future Sale	
2C3	Pre	E-B	1523	Inventory Held for Repair	
2C3	Pre	E-B	1524	Inventory - Excess, Obsolete and Unserviceable	
2C3	Pre	E-B	1525	Inventory - Raw Materials	
2C3	Pre	E-B	1526	Inventory - Work-in-Process	
2C3	Pre	E-B	1527	Inventory - Finished Goods	
2C3	Pre	E-B	1561	Commodities Held Under Price Support and Stabilization Support Programs	
2C3	Pre	E-B	1571	Stockpile Materials Held in Reserve	
2C3	Pre	E-B	1572	Stockpile Materials Held for Sale	
2C3	Pre	E-B	1591	Other Related Property	
2C3	Pre	E-B	1529	Inventory - Allowance	Use to adjust book value of inventory upon disposition.
2C3	Pre	E-B	1569	Commodities - Allowance	Use to adjust book value of inventory upon disposition.
2C3	Pre	E-B	1599	Other Related Property - Allowance	Use to adjust book value of inventory upon disposition.

Comment: If "costs capitalized on the balance sheet: purchases of inventory," line 2C3, cannot be derived from the change in the inventory accounts, an optional method is to tag the asset transactions that affect this line. The transactions identified thus far that affect "costs capitalized on the balance sheet: purchases of inventory" include purchases net of vendor overpayments, donations, transfers-in, transfers-out and the book value of assets sold or disposed of if a budgetary resource is recognized for the proceeds of sale. Agencies may also find it useful to accumulate the amounts needed from these transactions in an agency-defined memorandum account (9000 series).

Note that other asset transactions that have yet to be identified may also affect this line.

Statement of Financing for Fiscal 2001 Reporting

Line Pre/ TrialAcct Account

No Post Bal No TitleAdditional Information Required

Comment: For losses incurred when an asset is sold or disposed of and a budgetary resource is recognized, two options exist for reporting the loss on the Statement of Financing. The first option is to include the book value in section 2C: Costs Capitalized on the Balance Sheet and exclude the loss in Section 3: Components of Costs of Operations that do Not Require or Generate Resources. The second option is to include the loss in Section 3. Then, in Section 2C, include the book value of the asset less the loss. The second option is addressed in the "Special Edition" of the "FASAB News," dated August 1998, updated March 1999.

2C4	Pre	E-B	1620	Investments in Securities Other Than Public Debt Securities	Non-Fed
2C4	Pre	E-B	1690	Other Investments	Non-Fed

Comment: Transactions for non-Government securities have not been completed. Changes to line 2C4 may be necessary once the transactions are completed.

2C5	Pre	E-B	1310	Accounts Receivable
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Comment: SGL 1310, line 2C5 includes vendor overpayments related to capitalized assets. Note that other transactions yet to be identified may also affect this line.

2D	Pre	E	4118	Re-estimated Discretionary Loan Subsidy Appropriation - Indefinite - Permanent	Credit reform loans
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2D*	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	Net debit balance for vendor overpayments collected
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-OR-

2D*	Pre	E-B	1310	Accounts Receivable	Vendor overpayments collected
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2D* Comment: The collection of vendor overpayments may be reported as a resource that does not affect net cost of operations on line 2D. The amount reported on line 2D for vendor overpayments may be derived in two ways: (1) from the change in accounts receivable or (2) from the increase to SGL account 6790 recorded when the collection is received.

Statement of Financing for Fiscal 2001 Reporting

Line Pre/ TrialAcct Account

No Post Bal No Title

Additional Information Required

2D^	Pre	E-B	2160	Entitlement Benefits Due and Payable	If net decrease, unfunded
2D^	Pre	E-B	2170	Subsidy Payable to Financing Account	Credit reform, if net decrease, unfunded
2D^	Pre	E-B	2190	Other Accrued Liabilities	If net decrease, unfunded
2D^	Pre	E-B	2220	Unfunded Leave	If net decrease
2D^	Pre	E-B	2225	Unfunded FECA Liability	If net decrease
2D^	Pre	E-B	2290	Other Unfunded Employment Related Liability	If net decrease
2D^	Pre	E-B	2610	Actuarial Pension Liability	If net decrease
2D^	Pre	E-B	2620	Actuarial Health Insurance Liability	
2D^	Pre	E-B	2630	Actuarial Life Insurance Liability	If net decrease
2D^	Pre	E-B	2650	Actuarial FECA Liability	If net decrease
2D^	Pre	E-B	2690	Other Actuarial Liabilities	If net decrease
2D^	Pre	E-B	2920	Contingent Liabilities	If net decrease
2D^	Pre	E-B	2940	Capital Lease Liability	If net decrease. Related to payment made prior to fiscal 1991
2D^	Pre	E-B	2960	Accounts Payable Canceled	If net decrease
2D^	Pre	E-B	2990	Other Liabilities	If net decrease
2D^	Pre	E-B	2995	Estimated Cleanup Cost Liability	If net decrease

-OR-

2D^	Pre	E	6800	Future Funded Expenses	Credit account balance
2D^	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	Credit account balance

2D^ Comment: If "financing sources that fund costs of prior periods" cannot be derived from the change in the unfunded liabilities, an optional method is to record a decrease to future funded expenses, SGL account 6800 and/or 6850 when funding becomes available. The decreases (credit balances) are reported as financing sources that fund costs of prior periods.

Statement of Financing for Fiscal 2001 Reporting

Line No	Pre/Post	Trial Bal	Acct No	Account Title	Additional Information Required
2E	Pre	E	4261	Actual Collection of Fees	Credit reform
2E	Pre	E	4262	Actual Collection of Loan Principal	Credit reform
2E	Pre	E	4264	Actual Collection of Rent	Credit reform
2E	Pre	E	4265	Actual Collections from Sale of Foreclosed Property	Credit reform
2E	Pre	E	4266	Other Actual Collections - Non-Federal	Credit reform, Portion that increases loan guarantee liability or allowance for subsidy
2E	Pre	E	4271	Actual Program Fund Subsidy Collected - Definite - Current	Credit reform
2E	Pre	E	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent	Credit reform
2E	Pre	E	4274	Actual Program Fund Subsidy Collected - Indefinite - Current	Credit reform
2E	Pre	E	4275	Actual Collections from Liquidating Fund	Credit reform, Portion that increases loan guarantee liability or allowance for subsidy
2E	Pre	E	4277	Other Actual Collections - Federal	Credit reform, Portion that increases loan guarantee liability or allowance for subsidy
2E	Pre	E-B	4281	Actual Program Fund Subsidy Receivable - Definite - Current	Credit reform
2E	Pre	E-B	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	Credit reform
2E	Pre	E-B	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	Credit reform
2E	Pre	E-B	4285	Receivable from Liquidating Fund	Credit reform
2E	Pre	E-B	4286	Receivable from the Financing Fund	Credit reform
2E	Pre	E-B	4287	Other Federal Receivables	Credit reform
2F	Pre	E	5760	Expenditure Financing Sources - Transfers-Out	Adjustment for trust fund outlays that do not affect net cost
2G	Pre	E	7400	Prior-Period Adjustments	Use if related to asset or a decrease in a liability reported in section 2.
2G				Other	
Comment: The Statement of Financing for certain inventory scenarios does not reconcile unless SGL account 7400 is included on line 2G. The transactions for prior period adjustments must be analyzed and only those relating to an asset reported in Section 2 should be included on this line.					
2H				CALC(+or- 2A) + (+or- 2B) + (+or- 2C1) + (+ or - 2C2) + (- 2C3) + (+or- 2C4) + (- 2D) + (+or- 2E) + (+or-2F) + (+or-2G)	
3A	Pre	E	6710	Depreciation, Amortization and Depletion	

Statement of Financing for Fiscal 2001 Reporting

Line No	Pre/ Trial	Acct Bal	Account No	Title	Additional Information Required
3A	Pre	E-B	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt	Subtract net debit balance. Add net credit balance. Related to exchange revenue
3B	Pre	E	6720	Bad Debt Expense	Related to uncollectible noncredit reform receivables
3C	Pre	E	7190	Other Gains	Revaluation of assets
3C	Pre	E	7290	Other Losses	Revaluation of assets
3D	Pre	E	7110	Gains on Disposition of Assets	Include if a budgetary resource is NOT recognized upon sale or disposition of assets
3D	Pre	E	7210	Losses on Disposition of Assets	
3E	Pre	E	6500	Cost of Goods Sold	Net credit balance for vendor overpayments receivable; debit balance for other activity
3E*	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	
3E* Comment: An option for recording the decrease in cost that results from a receivable for a vendor overpayment is to record a decrease to SGL account 6790. The decrease is reported as part of components of cost that do not require or generate resources.					
3E	Pre	E	6199	Adjustment to Subsidy Expense	Downward subsidy reestimate
3E	Pre	E	7300	Extraordinary Items	Associated with obligations only
3F			CALC+3A + 3B + (+or- 3C) + 3D + (+or- 3E)		

Statement of Financing for Fiscal 2001 Reporting

Line Pre/ TrialAcct Account
No Post Bal No Title

Additional Information Required

4*	Pre	E	7400	Prior-Period Adjustments	Use if related to an increase in a liability reported in Section 4.
4*	Pre	E-B	2160	Entitlement Benefits Due and Payable	If net increase, unfunded
4*	Pre	E-B	2170	Subsidy Payable to Financing Account	Credit reform, if net increase, unfunded
4*	Pre	E-B	2190	Other Accrued Liabilities	If net increase, unfunded
4*	Pre	E-B	2220	Unfunded Leave	If net increase
4*	Pre	E-B	2225	Unfunded FECA Liability	If net increase
4*	Pre	E-B	2290	Other Unfunded Employment Related Liability	If net increase
4*	Pre	E-B	2610	Actuarial Pension Liability	If net increase
4*	Pre	E-B	2620	Actuarial Health Insurance Liability	If net increase
4*	Pre	E-B	2630	Actuarial Life Insurance Liability	If net increase
4*	Pre	E-B	2650	Actuarial FECA Liability	If net increase
4*	Pre	E-B	2690	Other Actuarial Liabilities	If net increase
4*	Pre	E-B	2920	Contingent Liabilities	If net increase
4*	Pre	E-B	2940	Capital Lease Liability	If net increase. Related to a payment made prior to fiscal 1991
4*	Pre	E-B	2960	Accounts Payable Canceled	If net increase
4*	Pre	E-B	2990	Other Liabilities	If net increase
4*	Pre	E-B	2995	Estimated Cleanup Cost Liability	If net increase

-OR-

4*	Pre	E	6800	Future Funded Expenses	Debit account balance
4*	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	Debit account balance

4* Comment: Financing sources yet to be provided may be derived using the change in certain liability accounts if a net increase results. Another option is to use the debit balance of SGL account 6800, "Future Funded Expenses" and/or SGL account 6850, "Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)."

Statement of Financing for Fiscal 2001 Reporting

Line Pre/ TrialAcct Account

No Post Bal No TitleAdditional Information Required

5 CALC 1J + 2H + 3F + 4 (Should equal net cost)

Eliminations: Eliminations will track directly to the Statement of Budgetary Resources and other financial statements that have been tagged. Refer to those statements for elimination pairs for the Statement of Financing.

IMPORTANT NOTE: As with a cash flow statement (no longer required in the Federal sector), the Statement of Financing requires a level of detail beyond that of the SGL accounts. In some instances, such as capitalized asset acquisition and disposition, agencies must analyze transactions to obtain required data. Additional information regarding preparation of this statement is available as illustrative guidance published by FASAB in a special edition newsletter, dated March 1, 1999. This guidance is available on the FASAB website at www.financenet.gov/financenet/fed/fasab/news.htm.

Statement of Custodial Activity for Fiscal 2001 Reporting

<u>Line No</u>	<u>Pre/Post</u>	<u>Trial Bal</u>	<u>Acct No</u>	<u>Account Title</u>	<u>Additional Information Required</u>
1A	Pre	E	5800	Tax Revenues Collected	Custodial. By type of tax or duty
1B	Pre	E	5310	Interest Revenue	Custodial
1B	Pre	E	5319	Contra Revenue for Interest	Custodial
1B	Pre	E-B	1340	Interest Receivable	Related to interest revenue. (Increase)/Decrease
1B	Pre	E-B	1349	Allowance for Loss on Interest Receivable	Related to interest revenue. (Increase)/Decrease
1B	Pre	E	5320	Penalties, Fines and Administrative Fees Revenue	Custodial
1B	Pre	E	5329	Contra Revenue for Penalties, Fines and Administrative Fees	Custodial
1B	Pre	E-B	1360	Penalties, Fines and Administrative Fees Receivable	Custodial. (Increase)/Decrease
1B	Pre	E-B	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	Custodial. (Increase)/Decrease
1B	Pre	E	5900	Other Revenue	Custodial
1B	Pre	E	5909	Contra Revenue for Other Revenue	Custodial
1B	Pre	E-B	1310	Accounts Receivable	Related to other revenue. Custodial. (Increase)/Decrease
1B	Pre	E-B	1319	Allowance for Loss on Accounts Receivable	Related to other revenue. Custodial. (Increase)/Decrease
1B	Pre	E-B	1340	Interest Receivable	Related to other revenue. Custodial. (Increase)/Decrease
1B	Pre	E-B	1349	Allowance for Loss on Interest Receivable	Related to other revenue. Custodial. (Increase)/Decrease
2			CALC	(1A + 1B)	
3	Pre	E-B	1310	Accounts Receivable	Related to custodial revenue
3	Pre	E-B	1319	Allowance for Loss on Accounts Receivable	Related to custodial revenue
3	Pre	E-B	1340	Interest Receivable	Related to custodial revenue
3	Pre	E-B	1349	Allowance for Loss on Interest Receivable	Related to custodial revenue
3	Pre	E-B	1360	Penalties, Fines and Administrative Fees Receivable	Related to custodial revenue
3	Pre	E-B	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	Related to custodial revenue
3	Pre	E-B	2110	Accounts Payable	Related to tax revenue refunded and custodial interest expense
3	Pre	E-B	5801	Tax Revenue Accrual Adjustment	
3	Pre	E-B	5809	Contra Revenue for Taxes	
4			CALC	(2 + 3)	
5	Pre	E-B	2110	Accounts Payable	Related to tax revenue refunds. By recipient
5*	Pre		2980	Custodial Liability	Cash collections only - from debits to 2980. By recipient.
5	Pre	E	5890	Tax Revenue Refunds	By recipient
5	Pre	E	5990	Collections for Others	By recipient
5	Pre	E	6330	Other Interest Expenses	Custodial. By recipient

Statement of Custodial Activity for Fiscal 2001 Reporting

<u>Line No</u>	<u>Pre/Post</u>	<u>Trial Bal</u>	<u>Acct No</u>	<u>Account Title</u>	<u>Additional Information Required</u>
<p>Comment*: If the balance of account 5990 is used to get the amount of cash collected for others, then account 2980 should not be used. Account 2980 is included on the crosswalk as an alternative to using account 5990.</p>					
6	Pre	E	5991	Accrued Collections for Others	
	"Optional Method"				
6	Pre	E-B	2980	Custodial Liability	Amount yet to be collected. (Increase)/Decrease
7	Pre	E	5890	Tax Revenue Refunds	Custodial
7	Pre	E	6330	Other Interest Expenses	Custodial
7	Pre	E-B	2110	Accounts Payable	Related to tax revenue refunded and custodial interest expense
8			CALC	(4 - 5 - 6 - 7)	
	If "Optional Method" is used				
8			CALC	(4 - 5 + 6 - 7)	
9			CALC	(4 - 5 - 6 - 7 - 8)	Must equal zero
	If "Optional Method" is used				
9			CALC	(4 - 5 + 6 - 7 - 8)	Must equal zero

Comment: If collecting entities recognize virtually no cost in connection with earning revenue, that revenue is reported on the Statement of Custodial Activity. (See Amendments to OMB 97-01, page 39, FASAB Revenue Standard, paragraph 45.)
If collecting entities have custodial collections that are nonmaterial and incidental to their primary mission, then sources and disposition of the collections may be disclosed in accompanying footnotes. (See Amendments to OMB 97-01, page 39.)

SF 133: Report on Budget Execution and Budgetary Resources/1 for Fiscal 2002 Reporting

					USSGL Attributes/2										
Line No	Pre/Post	Trial Bal	USSGL Acct	USSGL Account Title	Debit/Credit	Begin/End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	Addl. Info.
Budgetary Resources:															
1	Budget Authority:														
1A	Appropriations Received														
1A	Pre	E	4111	Debt Liquidation Appropriations		E		###-###						U	
1A	Pre	E	4112	Deficiency Appropriations		E		###-###						U	
1A	Pre	E	4114	Appropriated Trust or Special Fund Receipts		E		###-###						U	
1A	Pre	E	4115	Loan Subsidy Appropriation - Definite - Current		E		###-###						U	
1A	Pre	E	4116	Entitlement Loan Subsidy Appropriation - Indefinite		E		###-###						U	
1A	Pre	E	4117	Loan Administrative Expense Appropriation - Definite - Current		E		###-###						U	
1A	Pre	E	4118	Re-estimated Loan Subsidy Appropriation - Indefinite - Permanent		E		###-###						U	
1A	Pre	E	4119	Other Appropriations Realized		E		###-###						U	
1A	Pre	E	4121	Loan Subsidy Appropriation - Indefinite - Current		E		###-###						U	
1A	Pre	E	4125	Loan Modification Adjustment Transfer Appropriation		E		###-###						U	
1A	Pre	E	4126	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receiveable		E		###-###						U/E	
1A	Pre	B	4126	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receiveable		B		###-###						U/E	
1A	Pre	E	4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Payable		E		###-###						U/E	
1A	Pre	B	4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Payable		B		###-###						U/E	
1A	Pre	E	4128	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Transfers-In		E		###-###						U/E	
1A	Pre	E	4129	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Transfers-Out		E		###-###						U/E	
1A	Pre	E	4138	Appropriation to Liquidate Contract Authority		E		###-###						U/E	
1A	Pre	E	4150	Reappropriations		E		###-###						U	
1A	Pre	E	4157	Authority Made Available from Receipt or Appropriation Balances Previously Precluded from Obligation		E		###-###						U	
1A	Pre	E	4158	Authority Made Available from Offsetting Collection Balances Previously Precluded from Obligation		E		###-###						U	
1A	Pre	E	4391	Adjustments to Indefinite No-Year Authority	D	E		###-###						U	
1A	Pre	E	4394	Receipts Not Available for Obligation Upon Collection		E		###-###						U	4
1A	Pre	B	4394	Receipts Not Available for Obligation Upon Collection		B		###-###						U	4

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					USSGL Attributes/2										
Line No	Pre/Post	Trial Bal	USSGL Acct	USSGL Account Title	Debit/Credit	Begin/End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	Addl. Info.
1B	Borrowing Authority														
1B	Pre	E	4042	Estimated Borrowing Authority - Indefinite		E		###-###						U	5
1B	Pre	E	4141	Current-Year Borrowing Authority Realized - Definite		E		###-###						U	
1B	Pre	E	4142	Current-Year Borrowing Authority Realized - Indefinite		E		###-###						U	
1C	Contract Authority														
1C	Pre	E	4032	Anticipated Contract Authority		E		###-###						U	5
1C	Pre	E	4131	Current-Year Contract Authority Realized - Definite		E		###-###						U	
1C	Pre	E	4132	Current-Year Contract Authority Realized - Indefinite		E		###-###						U	
1D	Net Transfers (+ or -)														
1D	Pre	E	4137	Transfers of Contract Authority		E		###-###						U/E	4
1D	Pre	B	4137	Transfers of Contract Authority		B		###-###						U/E	4
1D	Pre	E	4166	Allocations of Realized Authority - To Be Transferred from Invested Balances		E		###-###						U/E	4
1D	Pre	B	4166	Allocations of Realized Authority - To Be Transferred from Invested Balances		B		###-###						U/E	4
1D	Pre	E	4167	Allocations of Realized Authority - Transferred from Invested Balances		E		###-###						U/E	
1D	Pre	E	4170	Transfers - Current-Year Authority		E		###-###						U	
1D	Pre	E	4175	Allocation Transfers of Current-Year Authority for Non-Invested		E		###-###						U	
				Accounts											
1E	Other														
1E	Pre	E	4120	Appropriations Anticipated - Indefinite		E		###-###						U	5
1E	Pre	E	4160	Anticipated Transfers - Current-Year Authority		E		###-###						U	5
1E	Pre	E	4165	Allocations of Authority - Anticipated from Invested Balances		E		###-###						U	5
2	Unobligated Balance:														6
2A	Beginning of Period:														
2A	Pre	B	4126	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receiveable		B								U/E	
2A	Pre	B	4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Payable		B								U/E	
2A	Pre	B	4136	Contract Authority To Be Liquidated by Trust Funds		B								U/E	
2A	Pre	B	4137	Transfers of Contract Authority		B								U/E	
2A	Pre	B	4139	Contract Authority Carried Forward		B								U/E	
2A	Pre	B	4149	Borrowing Authority Carried Forward		B								U/E	
2A	Pre	B	4166	Allocations of Realized Authority - To Be Transferred from Invested Balances		B								U/E	

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					USSGL Attributes/2										
Line No	Pre/Post	Trial Bal	USSGL Acct	USSGL Account Title	Debit/Credit	Begin/End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	Addl. Info.
2A	Pre	B	4201	Total Actual Resources - Collected		B								U/E	
2A	Pre	B	4221	Unfilled Customer Orders Without Advance		B							E	U/E	
2A	Pre	B	4221	Unfilled Customer Orders Without Advance		B							F	U/E	
2A	Pre	B	4222	Unfilled Customer Orders With Advance		B								U/E	
2A	Pre	B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B								U/E	
2A	Pre	B	4251	Reimbursements and Other Income Earned - Receivable		B							E	U/E	
2A	Pre	B	4251	Reimbursements and Other Income Earned - Receivable		B							F	U/E	
2A	Pre	B	4281	Actual Program Fund Subsidy Receivable - Definite - Current		B								U/E	
2A	Pre	B	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent		B								U/E	
2A	Pre	B	4283	Interest Receivable from Treasury		B								U/E	
2A	Pre	B	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current		B								U/E	
2A	Pre	B	4285	Receivable from the Liquidating Fund		B								U/E	
2A	Pre	B	4286	Receivable from the Financing Fund		B								U/E	
2A	Pre	B	4287	Other Federal Receivables		B								U/E	
2A	Pre	B	4394	Receipts Not Available for Obligation Upon Collection		B								U	
2A	Pre	B	4397	Receipts and Appropriations Temporarily Precluded from Obligation		B								U	
2A	Pre	B	4398	Offsetting Collections Temporarily Precluded from Obligation		B								U	
2A	Pre	B	4801	Undelivered Orders - Obligations, Unpaid		B								U/E	
2A	Pre	B	4802	Undelivered Orders - Obligations, Prepaid/Advance		B								U/E	
2A	Pre	B	4901	Delivered Orders - Obligations, Unpaid		B								U/E	
2B	Net Transfers, Actual (+ or -)														
2B	Pre	E	4176	Allocation Transfers of Prior-Year Balances		E								U	
2B	Pre	E	4190	Transfers - Prior-Year Balances		E								U	
2C	Anticipated Transfers Balances (+ or -)														
2C	Pre	E	4180	Anticipated Transfers - Prior-Year Balances		E								U	5

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					USSGL Attributes/2										
Line No	Pre Post	Trial Bal	USSGL Acct	USSGL Account Title	Debit/ Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	Addl. Info.
3	Spending Authority From Offsetting Collections:														
3A	Earned														
3A1	Collected														
3A1	Pre	E	4252	Reimbursements and Other Income Earned - Collected		E								U/E	
3A1	Pre	E	4260	Actual Collections of Governmental-Type Fees		E								U/E	
3A1	Pre	E	4261	Actual Collection of Business-Type Fees		E								U/E	
3A1	Pre	E	4262	Actual Collection of Loan Principal		E								U/E	
3A1	Pre	E	4263	Actual Collection of Loan Interest		E								U/E	
3A1	Pre	E	4264	Actual Collection of Rent		E								U/E	
3A1	Pre	E	4265	Actual Collections from Sale of Foreclosed Property		E								U/E	
3A1	Pre	E	4266	Other Actual Business-Type Collections from Non-Federal Sources		E								U/E	
3A1	Pre	E	4267	Other Actual Governmental-Type Collections from Non-Federal		E								U/E	
3A1	Pre	E	4271	Actual Program Fund Subsidy Collected - Definite - Current		E								U/E	
3A1	Pre	E	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent		E								U/E	
3A1	Pre	E	4273	Interest Collected from Treasury		E								U/E	
3A1	Pre	E	4274	Actual Program Fund Subsidy Collected - Indefinite - Current		E								U/E	
3A1	Pre	E	4275	Actual Collections from Liquidating Fund		E								U/E	
3A1	Pre	E	4276	Actual Collections from Financing Fund		E								U/E	
3A1	Pre	E	4277	Other Actual Collections - Federal		E								U/E	
3A1	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E								U/E	
3A1	Pre	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E								U/E	
3A2	Receivable From Federal Sources														
3A2	Pre	E	4251	Reimbursements and Other Income Earned - Receivable		E							E	U/E	4
3A2	Pre	B	4251	Reimbursements and Other Income Earned - Receivable		B							E	U/E	4
3A2	Pre	E	4251	Reimbursements and Other Income Earned - Receivable		E							F	U/E	4
3A2	Pre	B	4251	Reimbursements and Other Income Earned - Receivable		B							F	U/E	4
3A2	Pre	E	4281	Actual Program Fund Subsidy Receivable - Definite - Current		E								U/E	4
3A2	Pre	B	4281	Actual Program Fund Subsidy Receivable - Definite - Current		B								U/E	4
3A2	Pre	E	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent		E								U/E	4
3A2	Pre	B	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent		B								U/E	4
3A2	Pre	E	4283	Interest Receivable from Treasury		E								U/E	4
3A2	Pre	B	4283	Interest Receivable from Treasury		B								U/E	4
3A2	Pre	E	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current		E								U/E	4
3A2	Pre	B	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current		B								U/E	4
3A2	Pre	E	4285	Receivable from the Liquidating Fund		E								U/E	4

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Line No	Pre/Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Attributes/2										Addl. Info.
					Debit/Credit	Begin/End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	
3A2	Pre	B	4285	Receivable from the Liquidating Fund		B								U/E	4
3A2	Pre	E	4286	Receivable from the Financing Fund		E								U/E	4
3A2	Pre	B	4286	Receivable from the Financing Fund		B								U/E	4
3A2	Pre	E	4287	Other Federal Receivables		E								U/E	4
3A2	Pre	B	4287	Other Federal Receivables		B								U/E	4
3B	Change In Unfilled Customer Orders														
3B1	Advance Received														
3B1	Pre	E	4222	Unfilled Customer Orders With Advance		E								U/E	4,13
3B1	Pre	B	4222	Unfilled Customer Orders With Advance		B								U/E	4,13
3B2	Without Advance From Federal Sources														
3B2	Pre	E	4221	Unfilled Customer Orders Without Advance		E							E	U/E	4,13
3B2	Pre	B	4221	Unfilled Customer Orders Without Advance		B							E	U/E	4,13
3B2	Pre	E	4221	Unfilled Customer Orders Without Advance		E							F	U/E	4,13
3B2	Pre	B	4221	Unfilled Customer Orders Without Advance		B							F	U/E	4,13
3C	Anticipated For Rest of Year, Without Advances														
3C	Pre	E	4060	Anticipated Collections from Non-Federal Sources	D	E								U	5
3C	Pre	E	4070	Anticipated Collections from Federal Sources	D	E								U	5
3C	Pre	E	4210	Anticipated Reimbursements and Other Income	D	E								U	5
3D	Transfers from Trust Funds														7
3D1	Collected														
3D1	Pre	E	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E								U/E	
3D2	Anticipated														
3D2	Pre	E	4215	Anticipated Appropriation Trust Fund Expenditure Transfers		E								U	5
3D2	Pre	E	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E								U/E	4
3D1	Pre	B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B								U/E	4

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					USSGL Attributes/2										
Line No	Pre/Post	Trial Bal	USSGL Acct	USSGL Account Title	Debit/Credit	Begin/End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	Addl. Info.
3E	Subtotal			CALC (1....3)											
4	Recoveries of Prior-Year Obligations														8
4A	Actual														
4A	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E								U/E	
4A	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E								U/E	
4B	Anticipated														
4B	Pre	E	4310	Anticipated Recoveries of Prior-Year Obligations	D	E								U	5
5	Temporarily Not Available Pursuant to Public Law														
5	Pre	E	4395	Authority Unavailable Pursuant to Public Law - Temporary		E		###-###						U	5
5	Pre	E	4397	Receipts and Appropriations Temporarily Precluded from Obligation		E		###-###						U	4
5	Pre	B	4397	Receipts and Appropriations Temporarily Precluded from Obligation		B		###-###						U	4
5	Pre	E	4398	Offsetting Collections Temporarily Precluded from Obligation		E		###-###						U	4
5	Pre	B	4398	Offsetting Collections Temporarily Precluded from Obligation		B		###-###						U	4
6	Permanently Not Available														9
6A	Cancellations of Expired and No-Year Accounts(-)														
6A	Pre	E	4350	Canceled Authority		E								U/E	
6B	Enacted Rescissions (-)														
6B	Pre	E	4392	Rescissions - Current-Year		E		###-###						U	
6B	Pre	E	4393	Rescissions - Prior-Year		E		###-###						U	
6C	Capital Transfers and Redemption of Debt (-)														
6C	Pre	E	4146	Actual Repayments of Debt, Current-Year Authority		E								U/E	
6C	Pre	E	4147	Actual Repayments of Debt, Prior-Year Balances		E								U/E	
6C	Pre	E	4151	Actual Capital Transfers to the General Fund of the Treasury, Current-Year Authority		E								U/E	
6C	Pre	E	4152	Actual Capital Transfers to the General Fund of the Treasury, Prior-Year Balances		E								U/E	

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Line No	Pre Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Attributes/2										Addl. Info.
					Debit/Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	
6D				Other Authority Withdrawn (-)											
6D	Pre	E	4133	Actual Adjustments to Contract Authority		E								U/E	
6D	Pre	E	4135	Contract Authority Liquidated		E	S							U/E	
6D	Pre	E	4143	Actual Reductions to Borrowing Authority		E								U/E	
6D	Pre	E	4391	Adjustments to Indefinite No-Year Authority	C	E								U	
6E				Pursuant to Public Law (-)											
6E	Pre	E	4135	Contract Authority Liquidated		E	P	###-###						U/E	
6E	Pre	E	4136	Contract Authority To Be Liquidated by Trust Funds		E		###-###						U/E	
6E	Pre	B	4136	Contract Authority To Be Liquidated by Trust Funds		B		###-###						U/E	
6E	Pre	E	4396	Authority Permanently Not Available Pursuant to Public Law		E		###-###						U/E	
6F				Anticipated for the Rest of the Year (-)											
6	Pre	E	4034	Anticipated Adjustments to Contract Authority		E								U	5
6	Pre	E	4044	Anticipated Reductions to Borrowing Authority		E								U	5
6	Pre	E	4047	Anticipated Transfers to Treasury		E								U	5
7				Total Budgetary Resources (CALC. 1...6)											
Status of Budgetary Resources															
8	Obligations Incurred:														
8A	Direct														10
8A1	Category A														
8A1	Pre	E	4801	Undelivered Orders - Obligations, Unpaid		E			A		D			U/E	4
8A1	Pre	B	4801	Undelivered Orders - Obligations, Unpaid		B			A		D			U/E	4
8A1	Pre	E	4802	Undelivered Orders - Obligations, Prepaid/Advance		E			A		D			U/E	4
8A1	Pre	B	4802	Undelivered Orders - Obligations, Prepaid/Advance		B			A		D			U/E	4
8A1	Pre	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			A		D			U/E	
8A1	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			A		D			U/E	
8A1	Pre	E	4901	Delivered Orders - Obligations, Unpaid		E			A		D			U/E	4
8A1	Pre	B	4901	Delivered Orders - Obligations, Unpaid		B			A		D			U/E	4
8A1	Pre	E	4902	Delivered Orders - Obligations, Paid		E			A		D			U/E	
8A1	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			A		D			U/E	
8A1	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			A		D			U/E	

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					USSGL Attributes/2										
Line No	Pre/Post	Trial Bal	USSGL Acct	USSGL Account Title	Debit/Credit	Begin/End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	Addl. Info.
8A2	Category B														
8A2	Pre	E	4801	Undelivered Orders - Obligations, Unpaid		E			B	####	D			U/E	4
8A2	Pre	B	4801	Undelivered Orders - Obligations, Unpaid		B			B	####	D			U/E	4
8A2	Pre	E	4802	Undelivered Orders - Obligations, Prepaid/Advance		E			B	####	D			U/E	4
8A2	Pre	B	4802	Undelivered Orders - Obligations, Prepaid/Advance		B			B	####	D			U/E	4
8A2	Pre	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			B	####	D			U/E	
8A2	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			B	####	D			U/E	
8A2	Pre	E	4901	Delivered Orders - Obligations, Unpaid		E			B	####	D			U/E	4
8A2	Pre	B	4901	Delivered Orders - Obligations, Unpaid		B			B	####	D			U/E	4
8A2	Pre	E	4902	Delivered Orders - Obligations, Paid		E			B	####	D			U/E	
8A2	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			B	####	D			U/E	
8A2	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			B	####	D			U/E	
8A3	Exempt From Apportionment														
8A3	Pre	E	4801	Undelivered Orders - Obligations, Unpaid		E			C		D			U/E	4
8A3	Pre	B	4801	Undelivered Orders - Obligations, Unpaid		B			C		D			U/E	4
8A3	Pre	E	4802	Undelivered Orders - Obligations, Prepaid/Advance		E			C		D			U/E	4
8A3	Pre	B	4802	Undelivered Orders - Obligations, Prepaid/Advance		B			C		D			U/E	4
8A3	Pre	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			C		D			U/E	
8A3	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			C		D			U/E	
8A3	Pre	E	4901	Delivered Orders - Obligations, Unpaid		E			C		D			U/E	4
8A3	Pre	B	4901	Delivered Orders - Obligations, Unpaid		B			C		D			U/E	4
8A3	Pre	E	4902	Delivered Orders - Obligations, Paid		E			C		D			U/E	
8A3	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			C		D			U/E	
8A3	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			C		D			U/E	
8B	Reimbursable														11
8B1	Category A														
8B1	Pre	E	4801	Undelivered Orders - Obligations, Unpaid		E			A		R			U/E	4
8B1	Pre	B	4801	Undelivered Orders - Obligations, Unpaid		B			A		R			U/E	4
8B1	Pre	E	4802	Undelivered Orders - Obligations, Prepaid/Advance		E			A		R			U/E	4
8B1	Pre	B	4802	Undelivered Orders - Obligations, Prepaid/Advance		B			A		R			U/E	4

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Line No	Pre/Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Attributes/2										Addl. Info.
					Debit/Credit	Begin/End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	
8B1	Pre	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			A		R			U/E	
8B1	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			A		R			U/E	
8B1	Pre	E	4901	Delivered Orders - Obligations, Unpaid		E			A		R			U/E	4
8B1	Pre	B	4901	Delivered Orders - Obligations, Unpaid		B			A		R			U/E	4
8B1	Pre	E	4902	Delivered Orders - Obligations, Paid		E			A		R			U/E	
8B1	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			A		R			U/E	
8B1	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			A		R			U/E	
8B2	Category B														
8B2	Pre	E	4801	Undelivered Orders - Obligations, Unpaid		E			B	####	R			U/E	4
8B2	Pre	B	4801	Undelivered Orders - Obligations, Unpaid		B			B	####	R			U/E	4
8B2	Pre	E	4802	Undelivered Orders - Obligations, Prepaid/Advance		E			B	####	R			U/E	4
8B2	Pre	B	4802	Undelivered Orders - Obligations, Prepaid/Advance		B			B	####	R			U/E	4
8B2	Pre	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			B	####	R			U/E	
8B2	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			B	####	R			U/E	
8B2	Pre	E	4901	Delivered Orders - Obligations, Unpaid		E			B	####	R			U/E	4
8B2	Pre	B	4901	Delivered Orders - Obligations, Unpaid		B			B	####	R			U/E	4
8B2	Pre	E	4902	Delivered Orders - Obligations, Paid		E			B	####	R			U/E	
8B2	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			B	####	R			U/E	
8B2	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			B	####	R			U/E	

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Line No	Pre/Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Attributes/2										Addl. Info.
					Debit/Credit	Begin/End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	
8B3				Exempt From Apportionment											
8B3	Pre	E	4801	Undelivered Orders - Obligations, Unpaid		E			C		R			U/E	4
8B3	Pre	B	4801	Undelivered Orders - Obligations, Unpaid		B			C		R			U/E	4
8B3	Pre	E	4802	Undelivered Orders - Obligations, Prepaid/Advance		E			C		R			U/E	4
8B3	Pre	B	4802	Undelivered Orders - Obligations, Prepaid/Advance		B			C		R			U/E	4
8B3	Pre	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E			C		R			U/E	
8B3	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E			C		R			U/E	
8B3	Pre	E	4901	Delivered Orders - Obligations, Unpaid		E			C		R			U/E	4
8B3	Pre	B	4901	Delivered Orders - Obligations, Unpaid		B			C		R			U/E	4
8B3	Pre	E	4902	Delivered Orders - Obligations, Paid		E			C		R			U/E	
8B3	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E			C		R			U/E	
8B3	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E			C		R			U/E	
8C				Subtotal (8A...8B)											
9				Unobligated Balance:											
9A				Apportioned											12
9A1				Balance, Currently Available											
9A1	Pre	E	4510	Apportionments		E						A		U	
9A1	Pre	E	4610	Allotments - Realized Resources		E								U	
9A1	Pre	E	4700	Commitments		E								U	
9A2				Anticipated (+ or -)											
9A2	Pre	E	4590	Apportionments Unavailable - Anticipated Resources		E								U	5
9B				Exempt From Apportionment											
9B	Pre	E	4620	Unobligated Funds Not Subject to Apportionment		E								U	
9C				Other Available											
9C				Use only with prior OMB approval.											

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Line No	Pre/Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Attributes/2										Addl. Info.
					Debit/Credit	Begin/End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	
10				Unobligated Balance Not Available											13
10A				Apportioned For Subsequent Periods											
10A	Pre	E	4510	Apportionments		E						S		U	
10B				Deferred											
10	Pre	E	4430	Unapportioned Authority - OMB Deferral		E								U	
10C				Withheld Pending Rescission											
10	Pre	E	4420	Unapportioned Authority - Pending Rescission		E								U	
10D				Other											
10	Pre	E	4060	Anticipated Collections from Non-Federal Sources	C	E								U	5
10	Pre	E	4070	Anticipated Collections from Federal Sources	C	E								U	5
10	Pre	E	4210	Anticipated Reimbursements and Other Income	C	E								U	5
10	Pre	E	4310	Anticipated Recoveries of Prior-Year Obligations	C	E								U	5
10	Pre	E	4450	Unapportioned Authority		E								U	
10	Pre	E	4630	Funds Not Available for Commitment/Obligation		E								U	
10	Pre	E	4650	Allotments - Expired Authority		E								E	
11				Total Status of Budgetary Resources (CALC. 8...10)											
Relationship of Obligations to Outlays:															
12				Obligated Balance, Net, Beginning of Period											
12	Pre	B	4221	Unfilled Customer Orders Without Advance		B							E	U/E	
12	Pre	B	4221	Unfilled Customer Orders Without Advance		B							F	U/E	
12	Pre	B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		B								U/E	
12	Pre	B	4251	Reimbursements and Other Income Earned - Receivable		B							E	U/E	
12	Pre	B	4251	Reimbursements and Other Income Earned - Receivable		B							F	U/E	
12	Pre	B	4281	Actual Program Fund Subsidy Receivable - Definite - Current		B								U/E	
12	Pre	B	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent		B								U/E	
12	Pre	B	4283	Interest Receivable from Treasury		B								U/E	
12	Pre	B	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current		B								U/E	
12	Pre	B	4285	Receivable from the Liquidating Fund		B								U/E	
12	Pre	B	4286	Receivable from the Financing Fund		B								U/E	
12	Pre	B	4287	Other Federal Receivables		B								U/E	
12	Pre	B	4801	Undelivered Orders - Obligations, Unpaid		B								U/E	
12	Pre	B	4901	Delivered Orders - Obligations, Unpaid		B								U/E	

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					USSGL Attributes/2										
Line No	Pre/Post	Trial Bal	USSGL Acct	USSGL Account Title	Debit/Credit	Begin/End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	Addl. Info.
13	Obligated Balance Transferred, Net (+ or -)														
13	Pre	E	4831	Undelivered Orders - Obligations Transferred, Unpaid		E								U/E	
13	Pre	E	4931	Delivered Orders - Obligations Transferred, Unpaid		E								U/E	
14	Obligated Balance, Net, End of Period:														
14A	Accounts Receivable(-)														
14A	Pre	E	4225	Appropriation Trust Fund Expenditure Transfers - Receivable		E								U/E	
14A	Pre	E	4251	Reimbursements and Other Income Earned - Receivable		E							E	U/E	
14A	Pre	E	4251	Reimbursements and Other Income Earned - Receivable		E							F	U/E	
14A	Pre	E	4281	Actual Program Fund Subsidy Receivable - Definite - Current		E								U/E	
14A	Pre	E	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent		E								U/E	
14A	Pre	E	4283	Interest Receivable from Treasury		E								U/E	
14A	Pre	E	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current		E								U/E	
14A	Pre	E	4285	Receivable from the Liquidating Fund		E								U/E	
14A	Pre	E	4286	Receivable from the Financing Fund		E								U/E	
14A	Pre	E	4287	Other Federal Receivables		E								U/E	
14B	Unfilled Customer Orders from Federal Sources (-)														
14B	Pre	E	4221	Unfilled Customer Orders Without Advance		E							E	U/E	13
14B	Pre	E	4221	Unfilled Customer Orders Without Advance		E							F	U/E	13
14C	Undelivered Orders (+)														
14C	Pre	E	4801	Undelivered Orders - Obligations, Unpaid		E								U/E	
14C	Pre	E	4831	Undelivered Orders - Obligations Transferred, Unpaid		E								U/E	
14C	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries		E								U/E	
14C	Pre	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid		E								U/E	
14D	Accounts Payable (+)														
14D	Pre	E	4901	Delivered Orders - Obligations, Unpaid		E								U/E	
14D	Pre	E	4931	Delivered Orders - Obligations Transferred, Unpaid		E								U/E	
14D	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries		E								U/E	

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					USSGL Attributes/2										
Line No	Pre/Post	Trial Bal	USSGL Acct	USSGL Account Title	Debit/Credit	Begin End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	Addl. Info.
14D	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid		E								U/E	
15	Outlays:														
15A	Disbursements (+)														
15A	Pre	E	4802	Undelivered Orders - Obligations, Prepaid/Advance		E								U/E	4
15A	Pre	B	4802	Undelivered Orders - Obligations, Prepaid/Advance		B								U/E	4
15A	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced		E								U/E	
15A	Pre	E	4902	Delivered Orders - Obligations, Paid		E								U/E	
15A	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid		E								U/E	
15B	Collections (-)														
15B	Pre	E	4222	Unfilled Customer Orders With Advance		E								U/E	4,13
15B	Pre	B	4222	Unfilled Customer Orders With Advance		B								U/E	4,13
15B	Pre	E	4252	Reimbursements and Other Income Earned - Collected		E								U/E	
15B	Pre	E	4255	Appropriation Trust Fund Expenditure Transfers - Collected		E								U/E	
15B	Pre	E	4260	Actual Collections of Governmental-Type Fees		E								U/E	
15B	Pre	E	4261	Actual Collection of Business-Type Fees		E								U/E	
15B	Pre	E	4262	Actual Collection of Loan Principal		E								U/E	
15B	Pre	E	4263	Actual Collection of Loan Interest		E								U/E	
15B	Pre	E	4264	Actual Collection of Rent		E								U/E	
15B	Pre	E	4265	Actual Collections from Sale of Foreclosed Property		E								U/E	
15B	Pre	E	4266	Other Actual Business-Type Collections from Non-Federal Sources		E								U/E	
15B	Pre	E	4267	Other Actual Governmental-Type Collections from Non-Federal Sources		E								U/E	
15B	Pre	E	4271	Actual Program Fund Subsidy Collected - Definite - Current		E								U/E	
15B	Pre	E	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent		E								U/E	
15B	Pre	E	4273	Interest Collected from Treasury		E								U/E	
15B	Pre	E	4274	Actual Program Fund Subsidy Collected - Indefinite - Current		E								U/E	
15B	Pre	E	4275	Actual Collections from Liquidating Fund		E								U/E	
15B	Pre	E	4276	Actual Collections from Financing Fund		E								U/E	
15B	Pre	E	4277	Other Actual Collections - Federal		E								U/E	
15B	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected		E								U/E	
15B	Pre	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds Collected		E								U/E	
15C	Subtotal			CALC (15A....15B)											

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Line No	Pre Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Attributes/2										Addl. Info.
					Debit/Credit	Begin/End/4	Auth. Type	Pub. Law No.	Apport. Categ.	Apport. Cat. B	Reimb. Flag	Avail. Time	Trans. Partner	TAFS Status/3	
16				Less: Offsetting Receipts											
16	Pre	E	5100	Revenue from Goods Sold											
16	Pre	E	5109	Contra Revenue for Goods Sold											
16	Pre	E	5200	Revenue from Services Provided											
16	Pre	E	5209	Contra Revenue for Services Provided											
16	Pre	E	5310	Interest Revenue											
16	Pre	E	5319	Contra Revenue for Interest											
16	Pre	E	5320	Penalties, Fines and Administrative Fees Revenue											
16	Pre	E	5329	Contra Revenue for Penalties, Fines and Administrative Fees											
16	Pre	E	5400	Benefit Program Revenue											
16	Pre	E	5409	Contra Revenue for Benefit Program Revenue											
16	Pre	E	5500	Insurance and Guarantee Premium Revenue											
16	Pre	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue											
16	Pre	E	5600	Donated Revenue - Financial Resources											
16	Pre	E	5609	Contra Revenue for Donations - Financial Resources											
16	Pre	E	5800	Tax Revenues Collected											
16	Pre	E	5801	Tax Revenue Accrual Adjustment											
16	Pre	E	5809	Contra Revenue for Taxes											
16	Pre	E	5890	Tax Revenue Refunds											
16	Pre	E	5900	Other Revenue											
16	Pre	E	5909	Contra Revenue for Other Revenue											
17				Net Outlays											
				CALC (15C - 16)											

FOOTNOTES AND ADDITIONAL INFORMATION:

- 1/ Information on the SBR should be consistent with budget execution information reported on the Report on Budget Execution and Budgetary Resources (SF 133)
The SBR should include a separate column for non-budgetary Credit Program Financing Accounts.
- 2/ Use USSGL budgetary attributes that are used for FACTS II Reporting. For an explanation of the USSGL budgetary attributes, refer to the attachment "FY 2002 USSGL Account Attributes Required for FACTS II Reporting of Detailed Financial Information" in Section IV.
- 3/ Shaded portion indicates that the attribute is supplied by FACTS II.
- 4/ When the SF 133: Report on Budget Execution and Budgetary Resources line numbers use both a beginning (B) and ending balance (E) for the same USSGL account, the beginning balance is subtracted from the ending balance in FACTS II.
- 5/ Zero for yearend preclosing trial balance.
- 6/ These USSGL accounts should equal the beginning balances of USSGL accounts 4450, 4650 and 4620.
- 7/ SF 133 lines 3D1 and 3D2 are all rolled up to one on line 3D of the SBR.
- 8/ SF 133 lines 4A and 4B are all rolled up to one on line 4 of the SBR.
- 9/ SF 133 lines 6A, 6B, 6C, 6D and 6E are all rolled up to one on line 6 of the SBR.
- 10/ SF 133 lines 8A1, 8A2 and 8A3 are all rolled up to one on line 8A of the SBR.
- 11/ SF 133 lines 8B1, 8B2 and 8B3 are all rolled up to one on line 8B of the SBR.
- 12/ SF 133 lines 9A1 and 9A2 are all rolled up to one on line 9A of the SBR.
- 13/ SF 133 lines 10A, 10B, 10C and 10D are all rolled up to one on line 10 of the SBR.
- 14/ For yearend reporting of expiring Treasury Appropriation Fund Symbol accounts, obligations incurred must equal unfilled customer orders.
- 15/ Must agree with line 4 on the Statement of Financing. This should equal deposits to Treasury that are reported on SF 224, SF 1219 and SF 1220. Excludes amounts related to the change in receivables. Revenue collected and distributed in offsetting receipt accounts only.
- 16/ Lines 16 and 17 are not included on the SF133, but are on the Statement of Budgetary Resources.

FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments and Imprest Funds for Fiscal 2002 Reporting

FMS 2108		USSGL Account		USSGL Account Attributes/1					
Column Number	Auth. Ind./2 (RT7 Ind.)	Number	Title	Begin End	Def./Indef. Flag	Auth. Type	Borrow. Source	Trans. Partner	Addl. Info
			For all Unexpended Balances:						
1			Treasury Appropriation Fund Symbol						
2			Treasury Supplied						
3		N/A							
4		4350	Canceled Authority	E					
4		4391	Adjustments to Indefinite No-Year Authority	E					
5		1010	Fund Balance With Treasury	E					
			For Treasury Appropriation Fund Symbols With Unrealized Discounts:						
6	911	1611	Discount on U.S. Treasury Securities Issued by Public Debt	E					2
6	911	1621	Discount on Securities Other Than Public Debt Securities	E					2,3
			For Treasury Appropriation Fund Symbols With Imprest Funds:						
6	921	1120	Imprest Funds	E					2
6	921	1130	Funds Held by the Public	E					2
			For Treasury Appropriation Fund Symbols With Unamortized Discounts or Premiums:						
6	931	1611	Discount on U.S. Treasury Securities Issued by Public Debt	E					2,4
6	931	1612	Premium on U.S. Treasury Securities Issued by Public Debt	E					2,4
6	931	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt	E					2,4
6	931	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt	E					2,4
6	931	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	E					2
			For Treasury Appropriation Fund Symbols With Investments in Treasury Securities:						
6	971	1610	Investments in U.S. Treasury Securities Issued by Public Debt	E					2
6	971	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by Public Debt	E					2
			For Treasury Appropriation Fund Symbols With Investments in Agency Securities:						
6	972	1620	Investments in Securities Other Than Public Debt Securities	E					2,3

FMS 2108: Yearend Closing Statement - Definite Borrowing Authority for Fiscal 2002 Reporting

FMS 2108		USSGL Account		USSGL Attributes					
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Def./Indef. Flag	Auth Type	Borrow. Source	Trans. Partner	Addl. Info
1			Treasury Appropriation Fund Symbol						
2			Treasury Supplied						
3	951	4141	Current-Year Borrowing Authority Realized - Definite	E			T		2
3	962	4141	Current-Year Borrowing Authority Realized - Definite	E			P		2
3	951	4143	Actual Reductions to Borrowing Authority	E	D		T		2
3	962	4143	Actual Reductions to Borrowing Authority	E	D		P		2
3	951	4392	Rescissions - Current-Year	E		B	T		2
3	962	4392	Rescissions - Current-Year	E		B	P		2
3	951	4393	Rescissions - Prior-Year	E		B	T		2
3	962	4393	Rescissions - Prior-Year	E		B	P		2
4	951	4145	Borrowing Authority Converted to Cash	E	D		T		2
4	962	4145	Borrowing Authority Converted to Cash	E	D		P		2
5		N/A							
CALC (2 +/- 3 - 4) Also Equals:									
6	951	4141	Current-Year Borrowing Authority Realized - Definite	E			T		2
6	962	4141	Current-Year Borrowing Authority Realized - Definite	E			P		2
6	951	4143	Actual Reductions to Borrowing Authority	E	D		T		2
6	962	4143	Actual Reductions to Borrowing Authority	E	D		P		2
6	951	4145	Borrowing Authority Converted to Cash	E	D		T		2
6	962	4145	Borrowing Authority Converted to Cash	E	D		P		2
6	951	4149	Borrowing Authority Carried Forward	B	D		T		2
6	962	4149	Borrowing Authority Carried Forward	B	D		P		2
6	951	4392	Rescissions - Current-Year	E		B	T		2
6	962	4392	Rescissions - Current-Year	E		B	P		2
6	951	4393	Rescissions - Prior-Year	E		B	T		2
6	962	4393	Rescissions - Prior-Year	E		B	P		2

FMS 2108: Yearend Closing Statement - Indefinite Borrowing Authority for Fiscal 2002 Reporting

FMS 2108		USSGL Account		USSGL Attributes					
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Def./Indef. Flag	Auth Type	Borrow. Source	Trans. Partner	Addl. Info
1			Treasury Appropriation Fund Symbol						
2			Treasury Supplied						
3	951	4142	Current-Year Borrowing Authority Realized - Indefinite	E			T		2
3	962	4142	Current-Year Borrowing Authority Realized - Indefinite	E			P		2
4	951	4145	Borrowing Authority Converted to Cash	E	I		T		2
4	962	4145	Borrowing Authority Converted to Cash	E	I		P		2
5	951	4143	Actual Reductions to Borrowing Authority	E	I		T		2
5	962	4143	Actual Reductions to Borrowing Authority	E	I		P		2
CALC (2 + 3 - 4 - 5) Also Equals:									
6	951	4142	Current-Year Borrowing Authority Realized - Indefinite	E			T		2
6	962	4142	Current-Year Borrowing Authority Realized - Indefinite	E			P		2
6	951	4143	Actual Reductions to Borrowing Authority	E	I		T		2
6	962	4143	Actual Reductions to Borrowing Authority	E	I		P		2
6	951	4145	Borrowing Authority Converted to Cash	E	I		T		2
6	962	4145	Borrowing Authority Converted to Cash	E	I		P		2
6	951	4149	Borrowing Authority Carried Forward	B	I		T		2
6	962	4149	Borrowing Authority Carried Forward	B	I		P		2

FMS 2108: Yearend Closing Statement - Definite Contract Authority for Fiscal 2002 Reporting

FMS 2108		USSGL Account		USSGL Attributes					
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Def./Indef. Flag	Auth Type	Borrow. Source	Trans. Partner	Addl. Info
1			Treasury Appropriation Fund Symbol						
2			Treasury Supplied						
3	941	4131	Current-Year Contract Authority Realized - Definite	E					2
4	941	4135	Contract Authority Liquidated	E	D	P			2
5	941	4133	Actual Adjustments to Contract Authority	E	D				2
5	941	4135	Contract Authority Liquidated	E	D	S			2
5	941	4392	Rescissions - Current-Year	E		C			2
5	941	4393	Rescissions - Prior-Year	E		C			2
CALC (2 + 3 - 4 +/- 5) Also Equals:									
6	941	4131	Current-Year Contract Authority Realized - Definite	E					2
6	941	4133	Actual Adjustments to Contract Authority	E	D				2
6	941	4135	Contract Authority Liquidated	E	D				2
6	941	4139	Contract Authority Carried Forward	B	D				2
6	941	4392	Rescissions - Current-Year	E		C			2
6	941	4393	Rescissions - Prior-Year	E		C			2

FMS 2108: Yearend Closing Statement - Indefinite Contract Authority for Fiscal 2002 Reporting

FMS 2108		USSGL Account		USSGL Attributes					
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Def./Indef. Flag	Auth Type	Borrow. Source	Trans. Partner	Addl. Info
1			Treasury Appropriation Fund Symbol						
2			Treasury Supplied						
3	941	4132	Current-Year Contract Authority Realized - Indefinite	E					2
4	941	4135	Contract Authority Liquidated	E	I	P			2
5	941	4133	Actual Adjustments to Contract Authority	E	I				2
5	941	4135	Contract Authority Liquidated	E	I	S			2
CALC (2 + 3 - 4 - 5) Also Equals:									
6	941	4132	Current-Year Contract Authority Realized - Indefinite	E					2
6	941	4133	Actual Adjustments to Contract Authority	E	I				2
6	941	4135	Contract Authority Liquidated	E	I				2
6	941	4139	Contract Authority Carried Forward						

FMS 2108: Yearend Closing Statement - All Treasury Appropriation Fund Symbols for Fiscal 2002 Reporting

FMS 2108		USSGL Account		USSGL Attributes					
Column Number	Auth. Ind. (RT7 Ind.)	Number	Title	Begin End	Def./Indef. Flag	Auth Type	Borrow. Source	Trans. Partner	Addl. Info
			For all Treasury Appropriation Fund Symbols:						
7		4126	Amounts Appropriated from Specific Treasury-Managed Trust Funds TAFS - Receivable	E					
7		4137	Transfers of Contract Authority	E					
7		4166	Allocations of Realized Authority - To Be Transferred from Invested Balances	E					
7		4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E					
7		4251	Reimbursements and Other Income Earned - Receivable	E				E	
7		4251	Reimbursements and Other Income Earned - Receivable	E				F	
7		4281	Actual Program Fund Subsidy Receivable - Definite - Current	E					
7		4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	E					
7		4283	Interest Receivable from Treasury	E					
7		4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	E					
7		4285	Receivable from the Liquidating Fund	E					
7		4286	Receivable from the Financing Fund	E					
7		4287	Other Federal Receivables	E					
8		4221	Unfilled Customer Orders Without Advance	E				E	
8		4221	Unfilled Customer Orders Without Advance	E				F	
9		4801	Unexpended Obligations - Unpaid	E					
9		4831	Unexpended Obligations, Transferred - Unpaid	E					
9		4871	Downward Adjustments of Prior-Year Unpaid Unexpended Obligations	E					
9		4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations	E					
10		4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS - Payable	E					
10		4901	Expended Authority - Unpaid	E					
10		4931	Expended Authority, Transferred - Unpaid	E					
10		4971	Downward Adjustments of Prior-Year Unpaid Expended Authority	E					
10		4981	Upward Adjustments of Prior-Year Unpaid Expended Authority	E					
			CALC (5 + 6 + 7 + 8 - 9 - 10) for Unexpended Balances; (6 - 9 - 10) for Definite Borrowing and Contract Authority; and Zero for Indefinite Borrowing and Contract Authority. Also Equals:						
11		4157	Auth. Made Avail. from Receipt or Approp. Balances Previously Precluded from Obligation	E					
11		4158	Auth. Made Avail. from Offsetting Collections Balances Prev. Precluded from Obligation	E					
11		4394	Receipts Not Available for Obligation Upon Collection	E					
11		4397	Receipts and Appropriations Temporarily Precluded from Obligation	E					
11		4398	Offsetting Collections Temporarily Precluded from Obligation	E					
11		4420	Unapportioned Authority - Pending Rescission	E					
11		4430	Unapportioned Authority - OMB Deferral	E					
11		4450	Unapportioned Authority	E					
11		4510	Apportionments	E					
11		4610	Allotments - Realized Resources	E					
11		4620	Unobligated Funds Not Subject to Apportionment	E					
11		4630	Funds Not Available for Commitment/Obligation	E					
11		4650	Allotments - Expired Authority	E					
11		4700	Commitments	E					

FMS 2108: Yearend Closing Statement - Unexpended Balances, Investments and Imprest Funds for Fiscal 2002 ReportingADDITIONAL INFORMATION:

- 1/ For an explanation of USSGL attributes, refer to the attachment "Account Attributes Required for FACTS II Reporting of Detailed Financial Information" in Section IV.
- 2/ "Authorization Indicator" (RT7 Indicator) is used for Treasury Appropriation Fund Symbols (TAFS) that have Imprest Funds, Borrowing or Contract Authority, or Investments and include the following subaccount codes:

911	Unrealized Discounts
921	Imprest Funds
931	Unamortized Discounts or Premiums
941	Contract Authority
951	Authority to Borrow from the Treasury
962	Authority to Borrow from the Public
971	Investments in Treasury Securities
972	Investments in Agency Securities

The undisbursed balances for these subaccount codes are reported in FMS 2108, Column 6.

- 3/ While Federal agencies may have nonFederal investments, FACTS II will report only Federal investments.

- 4/ Authorization Indicator (RT7 Indicator) 931 can be used only when authorized by Treasury.

Note: Shaded USSGL attributes indicate that the attribute domain value is supplied by FACTS II.

Balance Sheet for Fiscal 2002 Reporting

Line No	Pre/Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Attributes			
					/1	Form and Content Notes		
					Federal/ NonFederal	Entity (E) NonEnt (O)	Covered (C) NotCov (U)	Additional Information Required
Assets								
Intragovernmental Assets								
1 Fund Balance With Treasury								
1	Post	E	1010	Fund Balance With Treasury		E		
1	Post	E	1010	Fund Balance With Treasury		O		
2 Investments								
2	Post	E	1340	Interest Receivable	F	E		Related to investments
2	Post	E	1349	Allowance for Loss on Interest Receivable	F	E		Related to investments
2	Post	E	1610	Investments in U.S. Treasury Securities Issued by Public Debt	F*	E		
2	Post	E	1611	Discount on U.S. Treasury Securities Issued by Public Debt	F*	E		
2	Post	E	1612	Premium on U.S. Treasury Securities Issued by Public Debt	F*	E		
2	Post	E	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public	F*	E		
2	Post	E	1618	Market Adjustment - Investments	F			
2	Post	E	1620	Investments in Securities Other Than Public Debt Securities	F	E		
2	Post	E	1621	Discount on Securities Other Than Public Debt Securities	F	E		
2	Post	E	1622	Premium on Securities Other Than Public Debt Securities	F	E		
2	Post	E	1623	Amortization of Premium and Discount on Securities Other Than Public Debt Securities	F	E		
2	Post	E	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by Public Debt	F*	E		
2	Post	E	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by Public Debt	F*	E		
2	Post	E	1633	Amortization of Discount U.S. Treasury Zero Coupon Bonds Issued by Public Debt	F*	E		

Balance Sheet for Fiscal 2002 Reporting

Line No	Pre/Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Attributes			
					/1	Form and Content Notes		
					Federal/NonFederal	Entity (E) NonEnt (O)	Covered (C) NotCov (U)	Additional Information Required
2 Investments (continued)								
2	Post	E	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F*	E		
2	Post	E	1639	Contra Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F*	E		
2	Post	E	1690	Other Investments	F	E		
3 Accounts Receivable								
3	Post	E	1310	Accounts Receivable	F	E		
3	Post	E	1310	Accounts Receivable	F	O		
3	Post	E	1319	Allowance for Loss on Accounts Receivable	F	E		
3	Post	E	1319	Allowance for Loss on Accounts Receivable	F	O		
3	Post	E	1320	Employment Benefit Contributions	F	E		
3	Post	E	1325	Taxes Receivable	F	E		
3	Post	E	1329	Allowance for Loss on Taxes Receivable	F	E		
3	Post	E	1330	Receivable for Transfers of Currently Invested Balances	F*	E		
3	Post	E	1335	Expenditure Transfers Receivable	F*	E		
3	Post	E	1335	Expenditure Transfers Receivable	F*	O		
3	Post	E	1340	Interest Receivable	F	E		
3	Post	E	1340	Interest Receivable	F	O		Related to accounts receivable
3	Post	E	1349	Allowance for Loss on Interest Receivable	F	E		Related to accounts receivable
3	Post	E	1349	Allowance for Loss on Interest Receivable	F	O		Related to accounts receivable
3	Post	E	1360	Penalties, Fines and Administrative Fees Receivable	F	E		Related to accounts receivable
3	Post	E	1360	Penalties, Fines and Administrative Fees Receivable	F	O		Related to accounts receivable
3	Post	E	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	F	E		Related to accounts receivable
3	Post	E	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	F	O		Related to accounts receivable

Balance Sheet for Fiscal 2002 Reporting

Line No	Pre/Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Attributes			
					/1	Form and Content Notes		
					Federal/NonFederal	Entity (E) NonEnt (O)	Covered (C) NotCov (U)	Additional Information Required
4 Loans Receivable								
4	Post	E	1340	Interest Receivable	F	E		Related to loans receivable
4	Post	E	1349	Allowance for Loss on Interest Receivable	F	E		Related to loans receivable
4	Post	E	1350	Loans Receivable	F	E		
4	Post	E	1359	Allowance for Loss on Loans Receivable	F	E		
4	Post	E	1360	Penalties, Fines and Administrative Fees Receivable	F	E		Related to loans receivable
4	Post	E	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	F	E		Related to loans receivable
5 Other								
5	Post	E	1410	Advances to Others	F	E		
5	Post	E	1410	Advances to Others	F	O		
5	Post	E	1450	Prepayments	F	E		
5	Post	E	1450	Prepayments	F	O		
5	Post	E	1920	Unrequisitioned Authorized Appropriations	F*	E		
5	Post	E	1921	Receivable from Appropriations	F*	E		Do not use without permission from Treasury or OMB
5	Post	E	1990	Other Assets	F	E		
5	Post	E	1990	Other Assets	F	O		
6 Total Intragovernmental Assets CALC (1..5)								
Assets With the Public								
7 Cash, Foreign Currency and Other Monetary Assets								
7	Post	E	1110	Undeposited Collections	N*	E		
7	Post	E	1110	Undeposited Collections	N*	O		
7	Post	E	1120	Imprest Funds	N*	E		
7	Post	E	1120	Imprest Funds	N*	O		
7	Post	E	1130	Funds Held by the Public	N*	E		
7	Post	E	1190	Other Cash	N*	E		
7	Post	E	1190	Other Cash	N*	O		
7	Post	E	1195	Other Monetary Assets	N*	E		
7	Post	E	1195	Other Monetary Assets	N*	O		
7	Post	E	1200	Foreign Currency	N*	E		
7	Post	E	1200	Foreign Currency	N*	O		
7	Post	E	1531	Seized Monetary Instruments	N*	O		
7	Post	E	1532	Seized Cash Deposited	N*	O		

Balance Sheet for Fiscal 2002 Reporting

Line No	Pre/Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Attributes			
					/1	Form and Content Notes		
					Federal/ NonFederal	Entity (E) NonEnt (O)	Covered (C) NotCov (U)	Additional Information Required
8 Investments								
8	Post	E	1340	Interest Receivable	N	E		Related to investments
8	Post	E	1349	Allowance for Loss on Interest Receivable	N	E		Related to investments
8	Post	E	1618	Market Adjustment - Investments	N	E		
8	Post	E	1620	Investments in Securities Other Than Public Debt Securities	N	E		
8	Post	E	1621	Discount on Securities Other Than Public Debt Securities	N	E		
8	Post	E	1622	Premium on Securities Other Than Public Debt Securities	N	E		
8	Post	E	1623	Amortization of Premium and Discount on Securities Other Than Public Debt Securities	N	E		
8	Post	E	1690	Other Investments	N	E		
Assets With the Public								
9 Accounts Receivable								
9	Post	E	1310	Accounts Receivable	N	E		
9	Post	E	1310	Accounts Receivable	N	O		
9	Post	E	1319	Allowance for Loss on Accounts Receivable	N	E		
9	Post	E	1319	Allowance for Loss on Accounts Receivable	N	O		
9	Post	E	1320	Employment Benefit Contributions	N	E		
9	Post	E	1340	Interest Receivable	N	E		Related to accounts receivable
9	Post	E	1340	Interest Receivable	N	O		Related to accounts receivable
9	Post	E	1349	Allowance for Loss on Interest Receivable	N	E		Related to accounts receivable
9	Post	E	1349	Allowance for Loss on Interest Receivable	N	O		Related to accounts receivable
9	Post	E	1360	Penalties, Fines and Administrative Fees Receivable	N	E		Related to accounts receivable
9	Post	E	1360	Penalties, Fines and Administrative Fees Receivable	N	O		Related to accounts receivable
9	Post	E	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	N	E		Related to accounts receivable
9	Post	E	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	N	O		Related to accounts receivable
10 Taxes Receivable								
10	Post	E	1325	Taxes Receivable	N	O		
10	Post	E	1329	Allowance for Loss on Taxes Receivable	N	O		

Balance Sheet for Fiscal 2002 Reporting

Line No	Pre/Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Attributes			
					/1	Form and Content Notes		
					Federal/ NonFederal	Entity (E) NonEnt (O)	Covered (C) NotCov (U)	Additional Information Required
11 Loans Receivable and Related Foreclosed Property								
11	Post	E	1340	Interest Receivable	N	E		Related to loans
11	Post	E	1349	Allowance for Loss on Interest Receivable	N	E		Related to loans
11	Post	E	1350	Loans Receivable	N	E		
11	Post	E	1359	Allowance for Loss on Loans Receivable	N	E		
11	Post	E	1360	Penalties, Fines and Administrative Fees Receivable	N	E		Related to loans
11	Post	E	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	N	E		Related to loans
11	Post	E	1399	Allowance for Subsidy	N*	E		
11	Post	E	1551	Foreclosed Property	N*	E		
11	Post	E	1559	Foreclosed Property - Allowance	N*	E		
12 Inventory and Related Property								
12	Post	E	1511	Operating Materials and Supplies Held for		E		
12	Post	E	1512	Operating Materials and Supplies Held in Reserve for Future Use		E		
12	Post	E	1513	Operating Materials and Supplies - Excess, Unserviceable and Obsolete		E		
12	Post	E	1514	Operating Materials and Supplies Held For		E		
12	Post	E	1519	Operating Materials and Supplies -		E		
12	Post	E	1521	Inventory Purchased for Resale		E		
12	Post	E	1522	Inventory Held in Reserve for Future Sale		E		
12	Post	E	1523	Inventory Held for Repair		E		
12	Post	E	1524	Inventory - Excess, Obsolete and		E		
12	Post	E	1525	Inventory - Raw Materials		E		
12	Post	E	1526	Inventory - Work-in-Process		E		
12	Post	E	1527	Inventory - Finished Goods		E		
12	Post	E	1529	Inventory - Allowance		E		
12	Post	E	1541	Forfeited Property Held for Sale		E		
12	Post	E	1542	Forfeited Property Held for Donation or Use		E		
12	Post	E	1549	Forfeited Property - Allowance		E		
12	Post	E	1561	Commodities Held Under Price Support and Stabilization Support Programs		E		
12	Post	E	1569	Commodities - Allowance		E		
12	Post	E	1571	Stockpile Materials Held in Reserve		E		
12	Post	E	1572	Stockpile Materials Held for Sale		E		
12	Post	E	1591	Other Related Property		E		

Balance Sheet for Fiscal 2002 Reporting

Line No	Pre/ Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Attributes			
					/1	Form and Content Notes		
					Federal/ NonFederal	Entity (E) NonEnt (O)	Covered (C) NotCov (U)	Additional Information Required
12	Post	E	1599	Other Related Property - Allowance		E		

Balance Sheet for Fiscal 2002 Reporting

Line No	Pre/Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Attributes			
					/1	Form and Content Notes		
					Federal/NonFederal	Entity (E) NonEnt (O)	Covered (C) NotCov (U)	Additional Information Required
Assets With the Public								
13 General Property, Plant and Equipment								
13	Post	E	1711	Land and Land Rights	N*	E		
13	Post	E	1712	Improvements to Land	N*	E		
13	Post	E	1719	Accumulated Depreciation on Improvements to Land	N*	E		
13	Post	E	1720	Construction-in-Progress	N*	E		
13	Post	E	1730	Buildings, Improvements and Renovations	N*	E		
13	Post	E	1739	Accumulated Depreciation on Buildings, Improvements and Renovations	N*	E		
13	Post	E	1740	Other Structures and Facilities	N*	E		
13	Post	E	1749	Accumulated Depreciation on Other Structures and Facilities	N*	E		
13	Post	E	1750	Equipment	N*	E		
13	Post	E	1759	Accumulated Depreciation on Equipment	N*	E		
13	Post	E	1810	Assets Under Capital Lease	N*	E		
13	Post	E	1819	Accumulated Depreciation on Assets Under Capital Lease	N*	E		
13	Post	E	1820	Leasehold Improvements	N*	E		
13	Post	E	1829	Accumulated Amortization on Leasehold Improvements	N*	E		
13	Post	E	1830	Internal-Use Software	N*	E		
13	Post	E	1832	Internal-Use Software in Development	N*			
13	Post	E	1839	Accumulated Amortization on Internal Use Software	N*	E		
13	Post	E	1840	Other Natural Resources	N*	E		
13	Post	E	1849	Allowance for Depletion	N*	E		
13	Post	E	1890	Other General Property, Plant and Equipment	N*	E		
14 Other								
14	Post	E	1410	Advances to Others	N	E		
14	Post	E	1410	Advances to Others	N	O		
14	Post	E	1450	Prepayments	N	E		
14	Post	E	1450	Prepayments	N	O		
14	Post	E	1990	Other Assets	N	E		
14	Post	E	1990	Other Assets	N	O		

Balance Sheet for Fiscal 2002 Reporting

Line No	Pre/Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Attributes			
					/1	Form and Content Notes		
					Federal/ NonFederal	Entity (E) NonEnt (O)	Covered (C) NotCov (U)	Additional Information Required
15 Total Assets CALC (6..14)								
Intragovernmental Liabilities								
16 Accounts Payable								
16	Post	E	2110	Accounts Payable	F		C	
16	Post	E	2120	Disbursements in Transit	F		C	
16	Post	E	2140	Accrued Interest Payable	F		C	Related to accounts payable
16	Post	E	2150	Payable for Transfers of Currently Invested Balances	F*		C	
16	Post	E	2155	Expenditure Transfers Payable	F*		C	Related to accounts payable
16	Post	E	2170	Subsidy Payable to Financing Account	F*		C	
16	Post	E	2170	Subsidy Payable to Financing Account	F*		U	
16	Post	E	2179	Contra Liability for Subsidy Payable to Financing Account	F*		C	
17 Debt								
17	Post	E	2140	Accrued Interest Payable	F		C	Related to debt
17	Post	E	2140	Accrued Interest Payable	F		U	Related to debt
17	Post	E	2510	Principal Payable to Treasury	F*		C	
17	Post	E	2510	Principal Payable to Treasury	F*		U	
17	Post	E	2520	Principal Payable to Federal Financing Bank	F*		C	
17	Post	E	2520	Principal Payable to Federal Financing Bank	F*		U	
17	Post	E	2530	Securities Issued by Federal Agencies Under General and Special Financing	F		C	
17	Post	E	2540	Participation Certificates	F		C	
17	Post	E	2540	Participation Certificates	F		U	
17	Post	E	2590	Other Debt	F		C	
17	Post	E	2590	Other Debt	F		U	

Balance Sheet for Fiscal 2002 Reporting

Line No	Pre/Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Attributes			
					/1	Form and Content Notes		
					Federal/NonFederal	Entity (E) NonEnt (O)	Covered (C) NotCov (U)	Additional Information Required
18 Other								
18	Post	E	2130	Contract Holdbacks	F		C	
18	Post	E	2190	Other Accrued Liabilities	F		C	
18	Post	E	2190	Other Accrued Liabilities	F		U	
18	Post	E	2213	Employer Contributions and Payroll Taxes Payable	F		C	
18	Post	E	2215	Other Post-Employment Benefits Due and Payable	F		C	
18	Post	E	2225	Unfunded FECA Liability	F*		U	
18	Post	E	2290	Other Unfunded Employment Related	F		U	
18	Post	E	2310	Advances from Others	F		C	
18	Post	E	2320	Deferred Credits	F		C	
18	Post	E	2320	Deferred Credits	F		U	
18	Post	E	2400	Liability for Deposit Funds, Clearing Accounts and Undeposited Collections	F		C	
18	Post	E	2920	Contingent Liabilities	F		C	
18	Post	E	2920	Contingent Liabilities	F		U	
18	Post	E	2940	Capital Lease Liability	F		C	
18	Post	E	2940	Capital Lease Liability	F		U	
18	Post	E	2950	Liability for Subsidy Related to Undisbursed			C	
18	Post	E	2960	Accounts Payable From Canceled	F		U	
18	Post	E	2970	Resources Payable to Treasury	F*		C	
18	Post	E	2980	Custodial Liability	F		U	
18	Post	E	2990	Other Liabilities	F		C	
18	Post	E	2990	Other Liabilities	F		U	
19 Total Intragovernmental Liabilities CALC (16..18)								
Liabilities with the Public								
20 Accounts Payable								
20	Post	E	2110	Accounts Payable	N		C	
20	Post	E	2120	Disbursements in Transit	N		C	
20	Post	E	2140	Accrued Interest Payable	N		C	Related to accounts payable
21 Loan Guarantee Liability								
21	Post	E	2180	Loan Guarantee Liability	N*		C	

Balance Sheet for Fiscal 2002 Reporting

Line No	Pre/Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Attributes			
					/1	Form and Content Notes		
					Federal/NonFederal	Entity (E) NonEnt (O)	Covered (C) NotCov (U)	Additional Information Required
22 Debt Held by the Public								
22	Post	E	2140	Accrued Interest Payable	N		C	Related to debt
22	Post	E	2140	Accrued Interest Payable	N		U	Related to debt
22	Post	E	2530	Securities Issued by Federal Agencies Under General and Special Financing	N		C	
22	Post	E	2530	Securities Issued by Federal Agencies Under General and Special Financing	N		U	
22	Post	E	2540	Participation Certificates	N		C	
22	Post	E	2540	Participation Certificates	N		U	
22	Post	E	2590	Other Debt	N		C	
22	Post	E	2590	Other Debt	N		U	
23 Federal Employee and Veterans' Benefits								
23	Post	E	2610	Actuarial Pension Liability	N*		C	
23	Post	E	2610	Actuarial Pension Liability	N*		U	
23	Post	E	2620	Actuarial Health Insurance Liability	N*		C	
23	Post	E	2620	Actuarial Health Insurance Liability	N*		U	
23	Post	E	2630	Actuarial Life Insurance Liability	N*		C	
23	Post	E	2630	Actuarial Life Insurance Liability	N*		U	
23	Post	E	2650	Actuarial FECA Liability	N*		C	
23	Post	E	2650	Actuarial FECA Liability	N*		U	
23	Post	E	2690	Other Actuarial Liabilities	N*		C	
23	Post	E	2690	Other Actuarial Liabilities	N*		U	
Liabilities With the Public								
24 Environmental Cleanup and Disposal Costs								
24	Post	E	2995	Estimated Cleanup Cost Liability	N		C	
24	Post	E	2995	Estimated Cleanup Cost Liability	N		U	
25 Benefits Due and Payable								
25	Post	E	2160	Entitlement Benefits Due and Payable	N*		C	
25	Post	E	2160	Entitlement Benefits Due and Payable	N*		U	

Balance Sheet for Fiscal 2002 Reporting

Line No	Pre/Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Attributes			
					/1	Form and Content Notes		
					Federal/NonFederal	Entity (E) NonEnt (O)	Covered (C) NotCov (U)	Additional Information Required
26 Other Liabilities With the Public								
26	Post	E	2130	Contract Holdbacks	N		C	
26	Post	E	2190	Other Accrued Liabilities	N		C	
26	Post	E	2190	Other Accrued Liabilities	N		U	
26	Post	E	2210	Accrued Funded Payroll and Leave	N*		C	
26	Post	E	2211	Withholdings Payable	N*		C	
26	Post	E	2213	Employer Contributions and Payroll Taxes Payable	N		C	
26	Post	E	2215	Other Post-Employment Benefits Due and Payable	N		C	
26	Post	E	2216	Pension Benefits Due and Payable to Beneficiaries	N*		C	
26	Post	E	2217	Benefit Premiums Payable to Carriers	N*		C	
26	Post	E	2218	Life Insurance Benefits Due and Payable to Beneficiaries	N*		C	
26	Post	E	2220	Unfunded Leave	N*		U	
26	Post	E	2290	Other Unfunded Employment Related	N		U	
26	Post	E	2310	Advances from Others	N		C	
26	Post	E	2320	Deferred Credits	N		C	
26	Post	E	2320	Deferred Credits	N		U	
26	Post	E	2400	Liability for Deposit Funds, Clearing Accounts and Undeposited Collections	N		C	
26	Post	E	2910	Prior Liens Outstanding on Acquired	N*		U	
26	Post	E	2920	Contingent Liabilities	N		C	
26	Post	E	2920	Contingent Liabilities	N		U	
26	Post	E	2940	Capital Lease Liability	N		C	
26	Post	E	2940	Capital Lease Liability	N		U	
26	Post	E	2960	Accounts Payable From Canceled	N		U	
26	Post	E	2980	Custodial Liability	N		U	
26	Post	E	2990	Other Liabilities	N		C	
26	Post	E	2990	Other Liabilities	N		U	

Balance Sheet for Fiscal 2002 Reporting

Line No	Pre/Post	Trial Bal	USSGL Acct	USSGL Account Title	USSGL Attributes			
					/1	Form and Content Notes		
					Federal/NonFederal	Entity (E) NonEnt (O)	Covered (C) NotCov (U)	Additional Information Required
27 Total Liabilities CALC (19..26)								
28 Commitments and Contingencies (Note 16)								
Net Position								
29 Unexpended Appropriations								
29	Post	E	3100	Unexpended Appropriations - Cumulative				
30 Cumulative Results of Operations								
30	Post	E	3310	Cumulative Results of Operations				
31 Total Net Position CALC (29+30)								
32 Total Liab/Net Position CALC (27+31)								

1/ Use USSGL attribute values as provided in USSGL Section IV, page 17.

* By definition, this USSGL account can only have this USSGL attribute value.

Statement of Net Cost for Fiscal 2002 Reporting

					USSGL Attributes/1			
					Adjusted Trial Balance			
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exchange/	Cust/	
No	Post	Bal	Account	Title	NonFederal	Nonexch.	Noncust.	Additional Information Required
Program Costs:								
Program A:								
Intragovernmental Gross Costs								
1	Intragovernmental							
1	Pre	E	6100	Operating Expenses/Program Costs	F			Production
1	Pre	E	6190	Contra Bad Debt Expense - Incurred for Others	F			Production
1	Pre	E	6310	Interest Expenses on Borrowing from Treasury	F			Production
1	Pre	E	6320	Interest Expenses on Securities	F			Production
1	Pre	E	6330	Other Interest Expenses	F			Production
1	Pre	E	6400	Benefit Expense	F			Production, Nonproduction
1	Pre	E	6720	Bad Debt Expense	F			Production
1	Pre	E	6730	Imputed Costs	F			Production
1	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	F			Production
1	Pre	E	6800	Future Funded Expenses	F			Production, Nonproduction. Excludes non-recurring cleanup costs.
1	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget	F			Nonproduction
1	Pre	E	6900	Nonproduction Costs	F			Nonproduction. Report stewardship costs separately.
1	Pre	E	7110	Gains on Disposition of Assets	F	X		Production, Nonproduction
1	Pre	E	7180	Unrealized Gains - Investments	F	X		Production, Nonproduction
1	Pre	E	7190	Other Gains	F	X		Production, Nonproduction
1	Pre	E	7210	Losses on Disposition of Assets	F	X		Production, Nonproduction
1	Pre	E	7280	Unrealized Losses - Investments	F	X		Production, Nonproduction
1	Pre	E	7290	Other Losses	F	X		Production, Nonproduction
1	Pre	E	7300	Extraordinary Items	F	X		Production, Nonproduction
1	Pre	E	7500	Distribution of Income - Dividend	F	X		Production, Nonproduction
2	Less: Intragovernmental Earned Revenues							
2	Pre	E	5100	Revenue from Goods Sold	F	X*		
2	Pre	E	5109	Contra Revenue for Goods Sold	F	X*		
2	Pre	E	5200	Revenue from Services Provided	F	X*		
2	Pre	E	5209	Contra Revenue for Services Provided	F	X*		
2	Pre	E	5310	Interest Revenue	F	X	A	

Statement of Net Cost for Fiscal 2002 Reporting

					USSGL Attributes/1			
					Adjusted Trial Balance			
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exchange/	Cust/	
No	Post	Bal	Account	Title	NonFederal	Nonexch.	Noncust.	Additional Information Required
2	Pre	E	5319	Contra Revenue for Interest	F	X	A	
2	Pre	E	5320	Penalties, Fines and Administrative Fees Revenue	F	X	A	
2	Pre	E	5329	Contra Revenue for Penalties, Fines and	F	X	A	
2	Pre	E	5400	Benefit Program Revenue	F	X*		
2	Pre	E	5409	Contra Revenue for Benefit Program Revenue	F	X*		
2	Pre	E	5500	Insurance and Guarantee Premium Revenue	F	X*		
2	Pre	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	F	X*		
2	Pre	E	5900	Other Revenue	F	X		
2	Pre	E	5909	Contra Revenue for Other Revenue	F	X		
3 Intragovernmental Net Costs								
3			CALC (1 - 2)					
Gross Costs With the Public								
4	With the Public							
4	Pre	E	6100	Operating Expenses/Program Costs	N			Production
4	Pre	E	6190	Contra Bad Debt Expense - Incurred for Others	N			Production
4	Pre	E	6199	Adjustment to Subsidy Expense	N			Production
4	Pre	E	6320	Interest Expenses on Securities	N			Production
4	Pre	E	6330	Other Interest Expenses	N			Production
4	Pre	E	6400	Benefit Expense	N			Production, Nonproduction
4	Pre	E	6500	Cost of Goods Sold	N			Production
4	Pre	E	6600	Applied Overhead	N			Production
4	Pre	E	6610	Cost Capitalization Offset	N			Production
4	Pre	E	6710	Depreciation, Amortization and Depletion	N			Production
4	Pre	E	6720	Bad Debt Expense	N			Production
4	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources	N			Production
4	Pre	E	6800	Future Funded Expenses	N			Production, Nonproduction
4	Pre	E	6900	Nonproduction Costs	N			Nonproduction. Report stewardship costs separately.
4	Pre	E	7110	Gains on Disposition of Assets	N	X		Production, Nonproduction
4	Pre	E	7180	Unrealized Gains - Investments	N	X		Production, Nonproduction
4	Pre	E	7190	Other Gains	N	X		Production, Nonproduction
4	Pre	E	7210	Losses on Disposition of Assets	N	X		Production, Nonproduction
4	Pre	E	7280	Unrealized Losses - Investments	N	X		Production, Nonproduction
4	Pre	E	7290	Other Losses	N	X		Production, Nonproduction
4	Pre	E	7300	Extraordinary Items	N	X		Production, Nonproduction
4	Pre	E	7500	Distribution of Income - Dividend	N	X		Production, Nonproduction
4	Pre	E	7600	Changes in Actuarial Liability	N			Production, Nonproduction

Statement of Net Cost for Fiscal 2002 Reporting

					USSGL Attributes/1			
					Adjusted Trial Balance			
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exchange/	Cust/	
No	Post	Bal	Account	Title	NonFederal	Nonexch.	Noncust.	Additional Information Required
5 Less: Earned Revenues								
5	Pre	E	5100	Revenue from Goods Sold	N	X*		
5	Pre	E	5109	Contra Revenue for Goods Sold	N	X*		
5	Pre	E	5200	Revenue from Services Provided	N	X*		
5	Pre	E	5209	Contra Revenue for Services Provided	N	X*		
5	Pre	E	5310	Interest Revenue	N	X	A	
5	Pre	E	5319	Contra Revenue for Interest	N	X	A	
5	Pre	E	5320	Penalties, Fines and Administrative Fees Revenue	N	X	A	
5	Pre	E	5329	Contra Revenue for Penalties, Fines and	N	X	A	
5	Pre	E	5400	Benefit Program Revenue	N	X*		
5	Pre	E	5409	Contra Revenue for Benefit Program Revenue	N	X*		
5	Pre	E	5500	Insurance and Guarantee Premium Revenue	N	X*		
5	Pre	E	5509	Contra Revenue for Insurance and Guarantee	N	X*		
5	Pre	E	5900	Other Revenue	N	X		
5	Pre	E	5909	Contra Revenue for Other Revenue	N	X		
6 Net Costs With the Public								
6				CALC (4 - 5)				
7 Total Net Costs								
				CALC (3 + 6)				
8 Costs Not Assigned to Programs								
8	Pre	E	6400	Benefit Expense				Nonproduction. Cost not assigned to programs.
8	Pre	E	6800	Future Funded Expenses				Nonproduction. Cost not assigned to programs.
8	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)				Nonproduction. Cost not assigned to programs.
8	Pre	E	6900	Nonproduction Costs				Nonproduction. Cost not assigned to programs.
8	Pre	E	7110	Gains on Disposition of Assets		X		Nonproduction. Cost not assigned to programs.

Statement of Net Cost for Fiscal 2002 Reporting

					USSGL Attributes/1			
					Adjusted Trial Balance			
Line	Pre/	Trial	USSGL	USSGL Account	Federal/	Exchange/	Cust/	
No	Post	Bal	Account	Title	NonFederal	Nonexch.	Noncust.	Additional Information Required
8	Pre	E	7180	Unrealized Gains - Investments		X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7190	Other Gains		X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7210	Losses on Disposition of Assets		X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7280	Unrealized Losses - Investments		X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7290	Other Losses		X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7300	Extraordinary Items		X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7500	Distribution of Income - Dividend		X		Nonproduction. Cost not assigned to programs.
8	Pre	E	7600	Changes in Actuarial Liability				Nonproduction. Cost not assigned to programs.
9 Less: Earned Revenues Not Attributed to Programs								
9	Pre	E	5310	Interest Revenue		X		Exchange revenue not attributable to programs.
9	Pre	E	5319	Contra Revenue for Interest		X		Exchange revenue not attributable to programs.
9	Pre	E	5900	Other Revenue		X		Exchange revenue not attributable to programs.
9	Pre	E	5909	Contra Revenue for Other Revenue		X		Exchange revenue not attributable to programs.
10 Net Cost of Operations								
10			CALC (5 + (7 + 8 - 9)					

* By definition, this USSGL account can only have this USSGL attribute value.

Footnote:

1 - Use attributes values as provided in Section IV, page 17.

Statement of Changes in Net Position for Fiscal 2002 Reporting

						USSGL Attributes/1		
						Adjusted Trial Balance		
Cum. Res. of Oper.	Unexp. Approp.	Line No	Pre/ Post	Trial Bal	USSGL Account Title	Exch./ Nonexch.	Custodial/ Noncust.	Additional Information Required
		1	Beginning Balances					
	X	1	Pre	B	3100	Unexpended Appropriations - Cumulative		
X		1	Pre	B	3310	Cumulative Results of Operations		
		2	Prior-Period Adjustments (+/-)					
X		2	Pre	E	7400	Prior-Period Adjustments		
	X	2	Pre	E	3109	Unexpended Appropriations - "Prior-Period Adjustment"		
		3	Beginning Balances, As Adjusted					
X	X	3			CALC (1..2)			
		Budgetary Financing Sources:						
		4	Appropriations Received					
	X	4	Pre	E	3101	Unexpended Appropriations - Appropriations Received		Should tie to the Statement of Budgetary Resources, line 1A, except for trust and special funds.
		5	Appropriations Transferred-In/Out (+/-)					
	X	5	Pre	E	3102	Unexpended Appropriations - Transfers In		Debit - Decreases/Credit - Increases
	X	5	Pre	E	3103	Unexpended Appropriations - Transfers Out		Debit - Decreases/Credit - Increases
		6	Other Adjustments (Rescissions, etc.) (-)					
	X	6	Pre	E	3106	Unexpended Appropriations - Adjustments		Debit - Decreases/Credit - Increases
X		6	Pre	E	5790	Other Financing Sources		Relating to adjustments. Debit - Increases/Credit - Increases
		7	Appropriations Used					
	X	7	Pre	E	3107	Unexpended Appropriations - Used		Debit - Decreases/Credit - Increases
X		7	Pre	E	5700	Expended Appropriations		Debit - Decreases/Credit - Increases

Statement of Changes in Net Position for Fiscal 2002 Reporting

							USSGL Attributes/1		
							Adjusted Trial Balance		
Cum. Res. of Oper.	Unexp. Approp.	Line No	Pre/ Post	Trial Bal	USSGL Account Title	USSGL Account Title	Exch./ Nonexch.	Custodial/ Noncust.	Additional Information Required
		8	Non-Exchange Revenue						
X		8	Pre	E	5310	Interest Revenue	T	A	
X		8	Pre	E	5319	Contra Revenue for Interest	T	A	
X		8	Pre	E	5320	Penalties, Fines and Administrative Fees Revenue	T	A	
X		8	Pre	E	5329	Contra Revenue for Penalties, Fines and Administrative Fees	T	A	
X		8	Pre	E	5800	Tax Revenues Collected	T*	A	Reported by recipient/noncust. Entity only
X		8	Pre	E	5801	Tax Revenue Accrual Adjustment	T*	A	Reported by recipient/noncust. Entity only
X		8	Pre	E	5809	Contra Revenue for Taxes	T*	A	Reported by recipient/noncust. Entity only
X		8	Pre	E	5890	Tax Revenue Refunds	T*	A	Reported by recipient/noncust. Entity only
X		8	Pre	E	5900	Other Revenue	T	A	
X		8	Pre	E	5909	Contra Revenue for Other Revenue	T	A	
		9	Donations and Forfeitures of Cash and Cash Equivalents						
X		9	Pre	E	5600	Donated Revenue - Financial Resources	T*		
X		9	Pre	E	5609	Contra Revenue for Donations - Financial Resources	T*		
X		9	Pre	E	5900	Other Revenue	T		Budgetary. Related to forfeitures of cash and cash equivalents.
X		9	Pre	E	5909	Contra Revenue for Other Revenue	T		Budgetary. Related to forfeitures of cash and cash equivalents.
		10	Transfers-in/out Without Reimbursement (+/-)						
X		10	Pre	E	5740	Appropriated Earmarked Receipts Transferred In			
X		10	Pre	E	5745	Appropriated Earmarked Receipts Transferred Out			
X		10	Pre	E	5750	Expenditure Financing Sources - Transfers-In			

Statement of Changes in Net Position for Fiscal 2002 Reporting

Statement of Changes in Net Position for Fiscal 2002 Reporting							USSGL Attributes/1		
							Adjusted Trial Balance		
Cum. Res.	Unexp.	Line	Pre/	Trial	USSGL	USSGL Account	Exch./	Custodial/	
of Oper.	Approp.	No	Post	Bal	Account	Title	Nonexch.	Noncust.	Additional Information Required
X		10	Pre	E	5755	Nonexpenditure Financing Sources - Transfers-In			
X		10	Pre	E	5760	Expenditure Financing Sources - Transfers-Out			
X		10	Pre	E	5765	Nonexpenditure Financing Sources - Transfers-Out			
		11	Other Budgetary Financing Sources						
X		11	Pre	E	5790	Other Financing Sources			Budgetary
X		11	Pre	E	7110	Gains on Disposition of Assets	T		Budgetary
X		11	Pre	E	7180	Unrealized Gains - Investments	T		Budgetary
X		11	Pre	E	7190	Other Gains	T		Budgetary
X		11	Pre	E	7210	Losses on Disposition of Assets	T		Budgetary
X		11	Pre	E	7280	Unrealized Losses - Investments	T		Budgetary
X		11	Pre	E	7290	Other Losses	T		Budgetary
X		11	Pre	E	7500	Distribution of Income - Dividend	T		Budgetary
			Other Financing Sources:						
		12	Donations and Forfeitures of Property						
X		12	Pre	E	5610	Donated Revenue - Nonfinancial Resources	T*		
X		12	Pre	E	5619	Contra Donated Revenue - Nonfinancial Resources	T*		
X		12	Pre	E	5900	Other Revenue	T		No budgetary impact. Related to forfeitures of properties.
X		12	Pre	E	5909	Contra Revenue for Other Revenue	T		No budgetary impact. Related to forfeitures of properties.
		13	Transfers-in/out Without Reimbursement (+/-)						
X		13	Pre	E	5720	Financing Sources Transferred In Without Reimbursement			
X		13	Pre	E	5730	Financing Sources Transferred Out Without Reimbursement			
		14	Imputed Financing From Costs Absorbed by Others						
X		14	Pre	E	5780	Imputed Financing Sources			

Statement of Changes in Net Position for Fiscal 2002 Reporting

						USSGL Attributes/1		
						Adjusted Trial Balance		
Cum. Res. of Oper.	Unexp. Approp.	Line No	Pre/ Post	Trial Bal	USSGL Account Title	Exch./ Nonexch.	Custodial/ Noncust.	Additional Information Required
		15	Other (+/-)					
X		15	Pre	E	5790 Other Financing Sources			No budgetary impact.
X		15	Pre	E	5799 Adjustment of Appropriations Used			No budgetary impact.
X		15	Pre	E	5900 Other Revenue	T		Portion associated with nonexchange revenue. Nonbudgetary
X		15	Pre	E	5909 Contra Revenue for Other Revenue	T		Portion associated with nonexchange revenue. Nonbudgetary
X		15	Pre	E	7110 Gains on Disposition of Assets	T		No budgetary impact.
X		15	Pre	E	7180 Unrealized Gains - Investments	T		No budgetary impact.
X		15	Pre	E	7190 Other Gains	T		No budgetary impact.
X		15	Pre	E	7210 Losses on Disposition of Assets	T		No budgetary impact.
X		15	Pre	E	7280 Unrealized Losses - Investments	T		No budgetary impact.
X		15	Pre	E	7290 Other Losses	T		No budgetary impact.
X		15	Pre	E	7500 Distribution of Income - Dividend	T		No budgetary impact.
		16	Total Financing Sources					
X		16			CALC (6..15)			
	X	16			CALC (4..7)			
X		17	Net Cost of Operations (+/-)					
		18	Ending Balances					
X		18			CALC ((3+16) -17)			Should equal the ending amount reported as net position on the balance sheet.
	X	18			CALC (3 + 16)			Should equal the ending amount reported as net position on the balance sheet.

* - By definition, this USSGL account can only have this USSGL attribute value.

Footnotes:

1 - Use attribute values as provided in Section IV, page 17.

Statement of Financing for Fiscal 2002 Reporting

					USSGL Attributes/1		
					Adjusted Trial Balance		
Line	Pre/	Trial	USSGL	USSGL Account	Fed/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
Resources Used to Finance Activities:							
Budgetary Resources Obligated							
1 Obligations Incurred (Previous SOF 1A) (Must = new SBR line 8)							
1	Pre	E-B	4801	Undelivered Orders - Obligations, Unpaid			
1	Pre	E-B	4802	Undelivered Orders - Obligations,			
1	Pre	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid			
1	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced			
1	Pre	E-B	4901	Delivered Orders - Obligations, Unpaid			
1	Pre	E	4902	Delivered Orders - Obligations, Paid			
1	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			
1	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			
2 Less: Spending Authority From Offsetting Collections and Recoveries (Previous SOF 1B) (Must = new SBR line 3, 4)							
2	Pre	E	4252	Reimbursements and Other Income Earned - Collected			
2	Pre	E	4260	Actual Collections of "governmental-type" Fees			
2	Pre	E	4261	Actual Collection of Business-Type Fees			
2	Pre	E	4262	Actual Collection of Loan Principal			
2	Pre	E	4263	Actual Collection of Loan Interest			
2	Pre	E	4264	Actual Collection of Rent			
2	Pre	E	4265	Actual Collections from Sale of Foreclosed Property			
2	Pre	E	4266	Other Actual Business-Type Collections from Non-Federal Sources			
2	Pre	E	4267	Other Actual "governmental-type" Collections from Non-Federal Sources			
2	Pre	E	4271	Actual Program Fund Subsidy Collected - Definite - Current			
2	Pre	E	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent			

Statement of Financing for Fiscal 2002 Reporting

					USSGL Attributes/1		
					Adjusted Trial Balance		
Line	Pre/	Trial	USSGL	USSGL Account	Fed/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
2	Pre	E	4273	Interest Collected from Treasury			

Statement of Financing for Fiscal 2002 Reporting

					USSGL Attributes/1		
					Adjusted Trial Balance		
Line	Pre/	Trial	USSGL	USSGL Account	Fed/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
2	Pre	E	4274	Actual Program Fund Subsidy Collected - Indefinite - Current			
2	Pre	E	4275	Actual Collections from Liquidating Fund			
2	Pre	E	4276	Actual Collections from Financing Fund			
2	Pre	E	4277	Other Actual Collections - Federal			
2	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected			
2	Pre	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds			
2	Pre	E-B	4251	Reimbursements and Other Income Earned - Receivable			
2	Pre	E-B	4281	Actual Program Fund Subsidy Receivable - Definite - Current			
2	Pre	E-B	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent			
2	Pre	E-B	4283	Interest Receivable from Treasury			
2	Pre	E-B	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current			
2	Pre	E-B	4285	Receivable from Liquidating Fund			
2	Pre	E-B	4286	Receivable from the Financing Fund			
2	Pre	E-B	4287	Other Federal Receivables			
2	Pre	E-B	4222	Unfilled Customer Orders With Advance			Obligated amounts only for final in year of expiration. (Decreases)/Increases
2	Pre	E-B	4221	Unfilled Customer Orders Without Advance			Obligated amounts only for final in year of expiration. (Decreases)/Increases
2	Pre	E-B	4225	Appropriation Trust Fund Expenditure Transfers - Receivable			
2	Pre	E	4255	Appropriation Trust Fund Expenditure Transfers - Collected			
2	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid			
2	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid			

Statement of Financing for Fiscal 2002 Reporting

Statement of Financing for Fiscal Year Reporting					USSGL Attributes/1		
					Adjusted Trial Balance		
Line	Pre/	Trial	USSGL	USSGL Account	Fed/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
3				Obligations Net of Offsetting Collections and Recoveries			
3			CALC (1 - 2)				
4				Less: Offsetting Receipts (Related to Previous SOF 1F, 1G and 1H) (Must = new SBR line 16)			Should equal deposits to Treasury on SF224, SF1219 and SF1220. Excludes amounts related to the change in receivables and in related allowances. Revenue collected and distributed in offsetting receipt accounts only.
4	Pre	E	5100	Revenue from Goods Sold			
4	Pre	E	5109	Contra Revenue for Goods Sold			
4	Pre	E	5200	Revenue from Services Provided			
4	Pre	E	5209	Contra Revenue for Services Provided			
4	Pre	E	5310	Interest Revenue			
4	Pre	E	5319	Contra Revenue for Interest			
4	Pre	E	5320	Penalties, Fines and Administrative Fees			
4	Pre	E	5329	Contra Revenue for Penalties, Fines and Administrative Fees			
4	Pre	E	5400	Benefit Program Revenue			
4	Pre	E	5409	Contra Revenue for Benefit Program Revenue			
4	Pre	E	5500	Insurance and Guarantee Premium Revenue			
4	Pre	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue			
4	Pre	E	5600	Donated Revenue - Financial Resources			
4	Pre	E	5609	Contra Revenue for Donations - Financial Resources			
4	Pre	E	5800	Tax Revenues Collected			
4	Pre	E	5801	Tax Revenue Accrual Adjustment			
4	Pre	E	5809	Contra Revenue for Taxes			
4	Pre	E	5890	Tax Revenue Refunds			
4	Pre	E	5900	Other Revenue			
4	Pre	E	5909	Contra Revenue for Other Revenue			
5				Net Obligations			
5			CALC (3 - 4)				

Statement of Financing for Fiscal 2002 Reporting

				USSGL Attributes/1 Adjusted Trial Balance		
Line	Pre/	Trial	USSGL	USSGL Account	Fed/	Exch./
No	Post	Bal	Account	Title	NonFed	Nonexch.
Additional Information Required						
Other Resources						
6 Donations and Forfeitures of Property (Previous SOF 1C) (Must = new CNP line 12)						
6	Pre	E	5610	Donated Revenue - Nonfinancial Resources		
6	Pre	E	5619	Contra Donated Revenue - Nonfinancial		
6	Pre	E	5900	Other Revenue		No budgetary impact. Related to forfeitures of properties.
6	Pre	E	5909	Contra Revenue for Other Revenue		No budgetary impact. Related to forfeitures of properties.
7 Transfers In/Out Without Reimbursement (+/-) (Previous SOF 1E) (Must = new CNP line 13)						
7	Pre	E	5720	Financing Sources Transferred In Without Reimbursement		
7	Pre	E	5730	Financing Sources Transferred Out Without Reimbursement		
8 Imputed Financing From Costs Absorbed by Others (Previous SOF 1D) (Must = new CNP line 14)						
8	Pre	E	5780	Imputed Financing Sources		
9 Other Resources (+/-) (Previous SOF 1I, 1G and added USSGL 7000 series) (Must = new CNP line 15)						
9	Pre	E	5790	Other Financing Sources		No budgetary impact
9	Pre	E	5799	Adjustment of Appropriated Capital Used		No budgetary impact
9	Pre	E	5900	Other Revenue	T	No budgetary impact.
9	Pre	E	5909	Contra Revenue for Other Revenue	T	No budgetary impact.
9	Pre	E	7110	Gains on Disposition of Assets	T	No budgetary impact.
9	Pre	E	7180	Unrealized Gains - Investments	T	No budgetary impact.
9	Pre	E	7190	Other Gains	T	No budgetary impact.
9	Pre	E	7210	Losses on Disposition of Assets	T	No budgetary impact.
9	Pre	E	7280	Unrealized Losses - Investments	T	No budgetary impact.
9	Pre	E	7290	Other Losses	T	No budgetary impact.
9	Pre	E	7500	Distribution of Income - Dividend	T	No budgetary impact.

Statement of Financing for Fiscal 2002 Reporting

					USSGL Attributes/1		
					Adjusted Trial Balance		
Line	Pre/	Trial	USSGL	USSGL Account	Fed/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
10	Net Other Resources Used to Finance Activities						
			CALC (6...9)				
11	Total Resources Used to Finance Activities						
			CALC (5+10)				
Resources Used to Finance Items Not Part of the Net Cost of Operations							
12	Change in Budgetary Resources Obligated for Goods, Services and Benefits Ordered but not yet Provided (Previous SOF 2A, 2B)						
12	Pre	E-B	4801	Undelivered Orders - Obligations, Unpaid			Net (Increases)/Decreases
12	Pre	E	4871	Downward Adjustments of Prior-Year Unpaid Undelivered Orders - Obligations, Recoveries			
12	Pre	E	4881	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Unpaid			
12	Pre	E-B	4802	Undelivered Orders - Obligations,			Net (Increases)/Decreases
12	Pre	E	4872	Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders - Obligations, Refunds Collected			
12	Pre	E	4882	Upward Adjustments of Prior-Year Undelivered Orders - Obligations, Prepaid/Advanced			
12	Pre	E-B	4221	Unfilled Customer Orders Without Advance			
12	Pre	E-B	4222	Unfilled Customer Orders With Advance			
13	Resources That Fund Expenses Recognized in Prior Periods (Previous SOF 2D)						
13*	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources			Net debit balance for vendor overpayments collected.
-OR-							
13*	Pre	E-B	1310	Accounts Receivable			Vendor overpayments collected.
13* Comment: The collection of vendor overpayments may be reported as a resource that does not affect net cost of operations on line 13. The amount reported on line 13 for vendor overpayments may be derived in two ways: (1) from the change in accounts receivable or (2) from the increase to USSGL account 6790 recorded when the collection is received.							

Statement of Financing for Fiscal 2002 Reporting

					USSGL Attributes/1		
					Adjusted Trial Balance		
Line	Pre/	Trial	USSGL	USSGL Account	Fed/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
13^	Pre	E	4118	Re-estimated Discretionary Loan Subsidy Appropriation - Indefinite - Permanent			Credit reform loans
-OR-							
13^	Pre	E-B	2160	Entitlement Benefits Due and Payable			If net decrease
13^	Pre	E-B	2170	Subsidy Payable to Financing Account			Credit reform, if net decrease
13^	Pre	E-B	2190	Other Accrued Liabilities			If net decrease
13^	Pre	E-B	2220	Unfunded Leave			If net decrease
13^	Pre	E-B	2225	Unfunded FECA Liability			If net decrease
13^	Pre	E-B	2290	Other Unfunded Employment Related Liability			If net decrease
13^	Pre	E-B	2610	Actuarial Pension Liability			If net decrease
13^	Pre	E-B	2620	Actuarial Health Insurance Liability			If net decrease
13^	Pre	E-B	2630	Actuarial Life Insurance Liability			If net decrease
13^	Pre	E-B	2650	Actuarial FECA Liability			If net decrease
13^	Pre	E-B	2690	Other Actuarial Liabilities			If net decrease
13^	Pre	E-B	2920	Contingent Liabilities			If net decrease
13^	Pre	E-B	2940	Capital Lease Liability			If net decrease. Related to payment made prior to fiscal 1991.
13^	Pre	E-B	2960	Accounts Payable Canceled			If net decrease
13^	Pre	E-B	2990	Other Liabilities			If net decrease
13^	Pre	E-B	2995	Estimated Cleanup Cost Liability			If net decrease
	-OR-						
13^	Pre	E	6800	Future Funded Expenses			Credit account balance. See line 19 - 21 or 23 for debit balance.
13^	Pre	E	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)			Credit account balance. See line 23 for debit balance.
	13^ Comment: If "financing sources that fund costs of prior periods" cannot be derived from the change						
	in the unfunded liabilities, an optional method is to record a decrease to future funded expenses,						
	USSGL accounts 6800 and/or 6850 when funding becomes available. The decreases (credit balances) are reported						
	as financing sources that fund costs of prior periods.						

Statement of Financing for Fiscal 2002 Reporting

					USSGL Attributes/1		
					Adjusted Trial Balance		
Line	Pre/	Trial	USSGL	USSGL Account	Fed/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
14 Budgetary Offsetting Collections and Receipts That Do Not Affect Net Cost of Operations							
14A Credit Program Collections That Increase Liabilities for Loan Guarantees or Allowances for Subsidy (Previous SOF 2E)							
14A	Pre	E	4260	Actual Collections of "governmental-type" Fees			Credit reform
14A	Pre	E	4261	Actual Collection of Business-Type Fees			Credit reform
14A	Pre	E	4262	Actual Collection of Loan Principal			Credit reform
14A	Pre	E	4264	Actual Collection of Rent			Credit reform
14A	Pre	E	4265	Actual Collections from Sale of Foreclosed Property			Credit reform
14A	Pre	E	4266	Other Actual Business-Type Collections from Non-Federal Sources			Credit reform, Portion that increases loan guarantee liability or allowance for subsidy.
14A	Pre	E	4267	Other Actual "governmental-type" Collections from Non-Federal Sources			Credit reform, Portion that increases loan guarantee liability or allowance for subsidy.
14A	Pre	E	4271	Actual Program Fund Subsidy Collected - Definite - Current			Credit reform
14A	Pre	E	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent			Credit reform
14A	Pre	E	4274	Actual Program Fund Subsidy Collected - Indefinite - Current			Credit reform
14A	Pre	E	4275	Actual Collections from Liquidating Fund			Credit reform, Portion that increases loan guarantee liability or allowance for subsidy.
14A	Pre	E	4277	Other Actual Collections - Federal			Credit reform, Portion that increases loan guarantee liability or allowance for subsidy.
14A	Pre	E-B	4281	Actual Program Fund Subsidy Receivable - Definite - Current			Credit reform
14A	Pre	E-B	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent			Credit reform
14A	Pre	E-B	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current			Credit reform
14A	Pre	E-B	4285	Receivable from Liquidating Fund			Credit reform
14A	Pre	E-B	4286	Receivable from the Financing Fund			Credit reform
14A	Pre	E-B	4287	Other Federal Receivables			Credit reform

Statement of Financing for Fiscal 2002 Reporting

					USSGL Attributes/1		
					Adjusted Trial Balance		
Line	Pre/	Trial	USSGL	USSGL Account	Fed/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
14B	Other						
14B	Pre	E	5310	Interest Revenue		T	
14B	Pre	E	5319	Contra Revenue for Interest		T	
14B	Pre	E	5320	Penalties, Fines and Administrative Fees		T	
14B	Pre	E	5329	Contra Revenue for Penalties, Fines and Administrative Fees		T	
14B	Pre	E	5600	Donated Revenue - Financial Resources		T*	
14B	Pre	E	5609	Contra Revenue for Donations - Financial Resources		T*	
14B	Pre	E	5800	Tax Revenues Collected		T*	
14B	Pre	E	5801	Tax Revenue Accrual Adjustment		T*	
14B	Pre	E	5809	Contra Revenue for Taxes		T*	
14B	Pre	E	5890	Tax Revenue Refunds		T*	
14B	Pre	E	5900	Other Revenue		T	
14B	Pre	E	5909	Contra Revenue for Other Revenue		T	
15 Resources That Finance the Acquisition of Assets or Liquidation of Liabilities (+/-) (Previous SOF 2C1...2C5)							
15	Pre	E-B	1511	Operating Materials and Supplies Held for Use			
15	Pre	E-B	1512	Operating Materials and Supplies Held in Reserve for Future Use			
15	Pre	E-B	1513	Operating Materials and Supplies - Excess, Unserviceable and Obsolete			
15	Pre	E-B	1521	Inventory Purchased for Resale			
15	Pre	E-B	1522	Inventory Held in Reserve for Future Sale			
15	Pre	E-B	1523	Inventory Held for Repair			
15	Pre	E-B	1524	Inventory - Excess, Obsolete and Unserviceable			
15	Pre	E-B	1525	Inventory - Raw Materials			
15	Pre	E-B	1526	Inventory - Work-in-Process			
15	Pre	E-B	1527	Inventory - Finished Goods			
15	Pre	E-B	1529	Inventory - Allowance			Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1561	Commodities Held Under Price Support and Stabilization Support Programs			

Statement of Financing for Fiscal 2002 Reporting

				USSGL Attributes/1			
				Adjusted Trial Balance			
Line	Pre/	Trial	USSGL	USSGL Account	Fed/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	
15	Pre	E-B	1569	Commodities - Allowance			Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1571	Stockpile Materials Held in Reserve			
15	Pre	E-B	1572	Stockpile Materials Held for Sale			
15	Pre	E-B	1591	Other Related Property			
15	Pre	E-B	1599	Other Related Property - Allowance			Use to adjust book value of inventory upon disposition.
15	Pre	E-B	1711	Land and Land Rights			
15	Pre	E-B	1712	Improvements to Land			
15	Pre	E-B	1719	Accumulated Depreciation on Improvements to Land			Use to adjust book value of assets upon disposition.
15	Pre	E-B	1720	Construction-in-Progress			
15	Pre	E-B	1730	Buildings, Improvements and Renovations			
15	Pre	E-B	1739	Accumulated Depreciation on Buildings, Improvements and Renovations			Use to adjust book value of assets upon disposition.
15	Pre	E-B	1740	Other Structures and Facilities			
15	Pre	E-B	1749	Accumulated Depreciation on Other Structures and Facilities			Use to adjust book value of assets upon disposition.
15	Pre	E-B	1750	Equipment			
15	Pre	E-B	1759	Accumulated Depreciation on Equipment			Use to adjust book value of assets upon disposition.
15	Pre	E-B	1810	Assets Under Capital Lease			
15	Pre	E-B	1819	Accumulated Depreciation on Assets Under Capital Lease			Use to adjust book value of assets upon disposition.
15	Pre	E-B	1820	Leasehold Improvements			
15	Pre	E-B	1829	Accumulated Amortization on Leasehold Improvements			Use to adjust book value of assets upon disposition.
15	Pre	E-B	1830	Internal-Use Software			
15	Pre	E-B	1832	Internal-Use Software in Development			
15	Pre	E-B	1839	Accumulated Amortization on Internal Use Software			Use to adjust book value of assets upon disposition.
15	Pre	E-B	1840	Other Natural Resources			
15	Pre	E-B	1849	Allowance for Depletion			Use to adjust book value of assets upon disposition.
15	Pre	E-B	1890	Other General Property, Plant and Equipment			

Statement of Financing for Fiscal 2002 Reporting

					USSGL Attributes/1		
					Adjusted Trial Balance		
Line	Pre/	Trial	USSGL	USSGL Account	Fed/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
Comment: If "resources that finance the acquisition of assets or liquidation of liabilities" related to inventory and property, plant and equipment on line 15 (USSGL accounts 1511...1849) cannot be derived from the change in the inventory/asset accounts, an optional method is to tag the asset transactions that affect this line. The transactions identified thus far that affect "resources that finance the acquisition of assets or liquidation of liabilities" related to inventory and property, plant and equipment include purchases net of vendor overpayments, donations, transfers-in, transfers-out and the book value of assets sold or disposed of if a budgetary resource is recognized for the proceeds of the sale. Agencies may also find it useful to accumulate the amounts needed from these transactions in an agency-defined memorandum account (9000 series).							
Note that other asset transactions that have yet to be identified also may affect this line.							
Comment: For losses incurred when an asset is sold or disposed of and a budgetary resource is recognized, two options exist for reporting the loss on the Statement of Financing. The first option is to include the book value on line 15: Resources that Finance the Acquisition of Assets or Liquidation of Liabilities and exclude the loss in Components Not Requiring or Generating Resources (lines 25...28). The second option is to include the loss in Components Not Requiring or Generating Resources. Then, on line 15, include the book value of the asset less the loss. The second option is addressed in the "Special Edition" of the "FASAB News," dated August 1998, updated March 1999.							
15	Pre	E-B	1310	Accounts Receivable			
15	Pre	E-B	1350	Loans Receivable			Noncredit reform
15	Pre	E-B	1620	Investments in Securities Other Than Public Debt Securities	N		
15	Pre	E-B	1690	Other Investments	N		
15	Pre	E-B	4901	Delivered Orders - Obligations, Unpaid			Credit reform
15	Pre	E	4902	Delivered Orders - Obligations, Paid			Credit reform
15	Pre	E	4971	Downward Adjustments of Prior-Year Unpaid Delivered Orders - Obligations, Recoveries			Credit reform
15	Pre	E	4972	Downward Adjustments of Prior-Year Paid Delivered Orders - Obligations, Refunds			Credit reform
15	Pre	E	4981	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Unpaid			Credit reform
15	Pre	E	4982	Upward Adjustments of Prior-Year Delivered Orders - Obligations, Paid			Credit reform financing account/liquidating account

Statement of Financing for Fiscal 2002 Reporting

					USSGL Attributes/1		
					Adjusted Trial Balance		
Line	Pre/	Trial	USSGL	USSGL Account	Fed/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
Comment: USSGL account 1310, line 15 includes vendor overpayments related to capitalized assets. Note that other transactions yet to be identified may also affect this line.							
Comment: Transactions for non-Government securities have not been completed. Changes to line 15 may be necessary once the transactions are completed.							
16 Other Resources or Adjustments to Net Obligated Resources That Do Not Affect Net Cost of Operations (Previous SOF 2F + 2G)							
16	Pre	E	5750	Expenditure Financing Sources - Transfers-In			Adjustment for trust fund outlays that do not affect net cost.
16	Pre	E	5760	Expenditure Financing Sources - Transfers-Out			Adjustment for trust fund outlays that do not affect net cost.
16	Pre	E	7400	Prior-Period Adjustments			Use if related to asset or a decrease in a liability reported in "Resource Used to Finance Items not Part of Net Cost of
Comment: The Statement of Financing for certain inventory scenarios does not reconcile unless USSGL account 7400 is included on line 16. The transactions for prior-period adjustments must be analyzed and only those relating to an asset reported in "Resources Used to Finance Items not Part of the Net Cost of Operations" should be included on this line.							
17 Total Resources Used to Finance Items Not Part of the Net Cost of Operations							
			CALC (12...16)				
18 Total Resources Used to Finance the Net Cost of Operations							
			CALC (11-17)				
Components of the Net Cost of Operations That Will Not Require or Generate Resources in the Current Period:							
Components Requiring or Generating Resources in Future Periods:							
19 Increase in Annual Leave Liability (Previous SOF 4)							
19*	Pre	E-B	2220	Unfunded Leave			If net increase
-OR-							
19*	Pre	E	6800	Future Funded Expenses			Debit account balance. See line 13 for credit balance.

Statement of Financing for Fiscal 2002 Reporting

					USSGL Attributes/1		
					Adjusted Trial Balance		
Line	Pre/	Trial	USSGL	USSGL Account	Fed/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
20	Increase in Environmental and Disposal Liability (Previous SOF 4)						
20*	Pre	E-B	2995	Estimated Cleanup Cost Liability			If net increase
	-OR-						
20*	Pre	E	6800	Future Funded Expenses			Debit account balance. See line 13 for credit balance.
21	Upward/Downward Reestimates of Credit Subsidy Expense (+/-) (Previous SOF 3E)						
21*	Pre	E	6199	Adjustment to Subsidy Expense			Credit reform. Downward subsidy reestimate
	-OR-						
21*	Pre	E-B	2110	Accounts Payable			Credit reform. Downward subsidy reestimate
21*	Pre	E	6800	Future Funded Expenses			Credit reform. Upward subsidy reestimate. Debit account balance. See line 13 for credit balance.
	-OR-						
21*	Pre	E-B	2170	Subsidy Payable to Financing Account			Credit reform. Upward subsidy reestimate.
22	Incr						
22	Pre	E-B	1310	Accounts Receivable		X	(Increases) Excludes accounts receivable related to vendor overpayments related to line 13.
22	Pre	E-B	1319	Allowance for Loss on Accounts Receivable		X	(Increases)
22	Pre	E-B	1340	Interest Receivable		X	(Increases)
22	Pre	E-B	1349	Allowance for Loss on Interest Receivable		X	(Increases)
23	Other (+/-) (Previous SOF 4)						
23*	Pre	E	7400	Prior-Period Adjustments			Use if related to an increase in a liability reported in Section 4.
23*	Pre	E-B	2160	Entitlement Benefits Due and Payable			If net increase, unfunded
23*	Pre	E-B	2190	Other Accrued Liabilities			If net increase, unfunded
23*	Pre	E-B	2225	Unfunded FECA Liability			If net increase
23*	Pre	E-B	2290	Other Unfunded Employment Related Liability			If net increase
23*	Pre	E-B	2610	Actuarial Pension Liability			If net increase
23*	Pre	E-B	2620	Actuarial Health Insurance Liability			If net increase
23*	Pre	E-B	2630	Actuarial Life Insurance Liability			If net increase

Statement of Financing for Fiscal 2002 Reporting

Statement of Financial Position for Fiscal Year Reporting					USSGL Attributes/1		
					Adjusted Trial Balance		
Line	Pre/	Trial	USSGL	USSGL Account	Fed/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
23*	Pre	E-B	2650	Actuarial FECA Liability			If net increase
23*	Pre	E-B	2690	Other Actuarial Liabilities			If net increase
23*	Pre	E-B	2920	Contingent Liabilities			If net increase
23*	Pre	E-B	2940	Capital Lease Liability			If net increase. Related to a payment made prior to fiscal 1991.
23*	Pre	E-B	2960	Accounts Payable Canceled			If net increase
23*	Pre	E-B	2990	Other Liabilities			If net increase
	-OR-						
23*	Pre	E	6800	Future Funded Expenses			Debit account balance. See line 13 for credit balance.
23*	Pre	E	6850	Employer Contributions to Employee Benefit			Debit account balance. See line 13 for credit balance.
	19-23* Comment: Financing sources yet to be provided may be derived using the change in certain liability accounts if a net increase results. Another option is to use the debit balance of USSGL account 6800, "Future Funded Expenses," and/or USSGL account 6850, "Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)."						
	24 Total Components of Net Cost of Operations That Will Require or Generate Resources in Future Periods						
24			CALC (19...23)				
	Components Not Requiring or Generating Resources:						
	25 Depreciation and Amortization (Previous SOF 3A)						
25	Pre	E	6710	Depreciation, Amortization and Depletion			
25	Pre	E-B	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt		X	Subtract net debit balance. Add net credit balance.
25	Pre	E-B	1623	Amortization of Premium and Discount on Securities Other Than Public Debt		X	Subtract net debit balance. Add net credit balance.
25	Pre	E	1633	Amortization of Discount U.S. Treasury Zero Coupon Bonds Issued by Public Debt		X	Subtract net debit balance. Add net credit balance.
	26 Revaluation of Assets or Liabilities (+/-) (Previous SOF 3C)						
26	Pre	E	7180	Unrealized Gains - Investments		X	
26	Pre	E	7190	Other Gains		X	Revaluation of assets. Related to Statement of Net Cost
26	Pre	E	7280	Unrealized Losses - Investments		X	Related to Statement of Net Cost
26	Pre	E	7290	Other Losses		X	Revaluation of assets

Statement of Financing for Fiscal 2002 Reporting

					USSGL Attributes/1		
					Adjusted Trial Balance		
Line	Pre/	Trial	USSGL	USSGL Account	Fed/	Exch./	
No	Post	Bal	Account	Title	NonFed	Nonexch.	Additional Information Required
27	Other (+/-)			(Previous SOF 3B, 3D, 3E)			
27	Pre	E	6720	Bad Debt Expense			Related to uncollectible noncredit reform receivables.
27	Pre	E	7110	Gains on Disposition of Assets			Include if a budgetary resource is NOT recognized upon sale or disposition of assets.
27	Pre	E	7210	Losses on Disposition of Assets			Related to the Statement of Net Cost.
27	Pre	E	6500	Cost of Goods Sold			
27*	Pre	E	6790	Other Expenses Not Requiring Budgetary Resources			Net credit balance for vendor overpayments receivable; debit balance for other activity.
27	Pre	E	7300	Extraordinary Items			
27* Comment: An option for recording the decrease in cost that results from a receivable for a vendor overpayment is to record a decrease to SGL account 6790. The decrease is reported as part of components of net cost of operations that will not require or generate resources.							
28	Total Components of Net Cost of Operations That Will Not Require or Generate Resources						
			CALC (25...27)				
29	Total Components of Net Cost of Operations That Will Not Require or Generate Resources in the Current Period						
			CALC(24 + 28)				
30	Net Cost of Operations						
			CALC (18 + 29)				

IMPORTANT NOTE: As with a cashflow statement (no longer required in the Federal sector), the Statement of Financing requires a level of detail beyond that of the USSGL accounts. In some instances, such as capitalized asset acquisition and disposition, agencies must analyze transactions to obtain required data. Additional information regarding preparation of this statement is available as illustrative guidance published by FASAB in a special edition newsletter, dated March 1, 1999. This guidance is available on the FASAB website at www.financenet.gov/financenet/fed/FASAB/news.htm.

* By definition, this USSGL account can only have this attribute value.

Footnote:

1 - Use attribute values as provided in Section IV, page 17.

☐ Form and content attributes are not applicable for budgetary accounts.

Statement of Custodial Activity for Fiscal 2002 Reporting

Line No	Trial Bal	USSGL Account		USSGL Attributes/1	Additional Information Required
		No	Title	Adjusted Trial Balance Cust/ Noncust	
1	E	5800	Tax Revenues Collected	S	Income and FICA/SECA Taxes
2	E	5800	Tax Revenues Collected	S	Corporate Income Taxes
3	E	5800	Tax Revenues Collected	S	Excise Taxes
4	E	5800	Tax Revenues Collected	S	Estate and Gift Taxes
5	E	5800	Tax Revenues Collected	S	Federal Unemployment Taxes
6	E	5800	Tax Revenues Collected	S	Customs Duties
7	E	5800	Tax Revenues Collected	S	Miscellaneous
7	E	5310	Interest Revenue	S	
7	E	5319	Contra Revenue for Interest	S	
7	E-B	1340	Interest Receivable	S	Related to interest revenue. (Increase)/Decrease
7	E-B	1349	Allowance for Loss on Interest Receivable	S	Related to interest revenue. (Increase)/Decrease
7	E	5320	Penalties, Fines and Administrative Fees Revenue	S	
7	E	5329	Contra Revenue for Penalties, Fines and Administrative Fees	S	
7	E-B	1360	Penalties, Fines and Administrative Fees Receivable	S	(Increase)/Decrease
7	E-B	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	S	(Increase)/Decrease
7	E	5900	Other Revenue	S	
7	E	5909	Contra Revenue for Other Revenue	S	
7	E-B	1310	Accounts Receivable	S	Related to other revenue. (Increase)/Decrease
7	E-B	1319	Allowance for Loss on Accounts Receivable	S	Related to other revenue. (Increase)/Decrease
7	E-B	1340	Interest Receivable	S	Related to other revenue. (Increase)/Decrease
7	E-B	1349	Allowance for Loss on Interest Receivable	S	Related to other revenue. (Increase)/Decrease
8		CALC	(1...7)		
9	E-B	1310	Accounts Receivable	S	
9	E-B	1319	Allowance for Loss on Accounts Receivable	S	
9	E-B	1340	Interest Receivable	S	
9	E-B	1349	Allowance for Loss on Interest Receivable	S	
9	E-B	1360	Penalties, Fines and Administrative Fees Receivable	S	

Statement of Custodial Activity for Fiscal 2002 Reporting

Line No	Trial Bal	USSGL Account		USSGL Attributes/1	Additional Information Required
		No	Title	Adjusted Trial Balance Cust/ Noncust	
9	E-B	1369	Allowance for Loss on Penalties, Fines and Administrative Fees Receivable	S	
9	E-B	2110	Accounts Payable	S	Related to tax revenue refunded and custodial interest expense
9	E-B	5801	Tax Revenue Accrual Adjustment	S	
9	E-B	5809	Contra Revenue for Taxes	S	
				S	
10		CALC	(8 + 9)		
11	E-B	2110	Accounts Payable	S	Related to tax revenue refunds. By recipient
11*		2980	Custodial Liability	S*	Cash collections only - from debits to 2980. By recipient.
11	E	5890	Tax Revenue Refunds	S	By recipient
11	E	5990	Collections for Others	S*	By recipient
11	E	6330	Other Interest Expenses	S	By recipient
*COMMENT: If the balance of account 5990 is used to get the amount of cash collected for others, then account 2980 should not be used. Account 2980 is included on the crosswalk as an alternative to using account 5990.					
12	E	5991	Accrued Collections for Others	S*	
Optional Method					
12	E-B	2980	Custodial Liability	S*	Amount yet to be collected. (Increase)/Decrease
13	E	5890	Tax Revenue Refunds	S	
13	E	6330	Other Interest Expenses	S	
13	E-B	2110	Accounts Payable	S	Related to tax revenue refunded and custodial interest expense
14		CALC	(10 - 11 - 12 - 13)		
If the "Optional Method" for line 12 is used -					
14		CALC	(10 - 11 + 12 - 13)		
15		CALC	(10 - 11 - 12 - 13 -14)		Must equal zero
If the "Optional Method" for line 12 is used -					
15		CALC	(10 - 11 + 12 - 13 -14)		Must equal zero
Comment: If collecting entities recognize virtually no cost in connection with earning revenue, that revenue is reported on the Statement of Custodial Activity. (See Amendments to OMB 97-01, page 39, FASAB Revenue Standard, paragraph 45.)					
If collecting entities have custodial collections that are nonmaterial and incidental to their primary mission, then sources and disposition of the collections may be disclosed in accompanying footnotes. (See Amendments to OMB 97-01, page 39.)					

Statement of Custodial Activity for Fiscal 2002 Reporting

		USSGL Account		USSGL Attributes/1	
				Adjusted Trial Balance	
Line No	Trial Bal	No	Title	Cust/ Noncust	<u>Additional Information Required</u>

Footnote

- 1 Use attribute values as provided in Section IV, page 17.
 * By definition, this USSGL account can only have this attribute value.

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2001 Reporting

P&F			USSGL Account		USSGL Account Attributes											FACTS II Supplied Attributes							
Line No.	Line Sign	No.	Title	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year ¹ of BA	Dir. ¹ Trans. Agy.	Dir. ¹ Trans. Acct.	Ad- ¹ vance Flag	Fun- ¹ ction	TAFS Status	Transfer ¹ To From	Def. ¹ Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind	
OBLIGATIONS BY PROGRAM ACTIVITY																							
0001 through 0999 Not supported by USSGL.																							
1000 Total new obligations (+)																							
1000	+	4801	Unexpended Obligations- Unpaid	E													U						
1000	-	4801	Unexpended Obligations- Unpaid	B													U						
1000	+	4802	Unexpended Obligations - Prepaid/Advanced	E													U						
1000	-	4802	Unexpended Obligations - Prepaid/Advanced	B													U						
1000	+	4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations	E													U						
1000	+	4882	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations	E													U						
1000	+	4901	Expended Authority - Unpaid	E													U						
1000	-	4901	Expended Authority - Unpaid	B													U						
1000	+	4902	Expended Authority - Paid	E													U						
1000	+	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority	E													U						
1000	+	4982	Upward Adjustments of Prior-Year Paid Expended Authority	E													U						
BUDGETARY RESOURCES AVAILABLE FOR OBLIGATION																							
2140 Unobligated balance carried forward, start of year (+)																							
2140			Not supported by USSGL.																				
2149 Unobligated balance carried forward, start of year: Contract authority (+)																							
2149			Not supported by USSGL.																				
2199 Total unobligated balance carried forward, start of year (+)																							
2199	+	4126	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receivable	B													U						
2199	+	4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Payable	B													U						
2199	-	4136	Contract Authority to be Liquidated by Trust Funds	B													U						
2199	+	4137	Transfers of Contract Authority	B													U						
2199	+	4139	Contract Authority Carried Forward	B													U						
2199	+	4149	Borrowing Authority Carried Forward	B													U						
2199	+	4166	Treasury-Managed Trust Fund Distributions of Realized Authority-To be Transferred	B													U						
2199	+	4201	Total Actual Resources - Collected	B													U						
2199	+	4221	Unfilled Customer Orders Without Advance	B				E									U						
2199	+	4222	Unfilled Customer Orders	B													U						
2199	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B													U						
2199	+	4251	Reimbursements and Other Income Earned - Receivable	B				E									U						

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2001 Reporting

P&F		USSGL Account		USSGL Account Attributes												FACTS II Supplied Attributes							
Line No.	Line Sign	No.	Title	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year ¹ of BA	Dir. ¹ Trans. Agy.	Dir. ¹ Trans. Acct.	Ad- ¹ vance Flag	Fun- ¹ ction	TAFS Status	Transfer ¹ To From	Def. ¹ Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind	
2199	+	4281	Actual Program Fund Subsidy Receivable - Definite - Current	B												U							
2199	+	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	B												U							
2199	+	4283	Interest Receivable from Treasury	B												U							
2199	+	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	B												U							
2199	+	4285	Receivable from the Liquidating Fund	B												U							
2199	+	4286	Receivable from the Financing Fund	B												U							
2199	+	4287	Other Federal Receivables	B												U							
2199	-	4394	Receipts Not Available for Obligation Upon Collection	B												U							
2199	-	4397	Receipts and Appropriations Temporarily Precluded from Obligation	B												U							
2199	-	4398	Offsetting Collections Temporarily Precluded from Obligation	B												U							
2199	-	4801	Unexpended Obligations - Unpaid	B												U							
2199	-	4802	Unexpended Obligations - Prepaid/Advanced	B												U							
2199	-	4901	Expended Authority - Unpaid	B												U							
2200 New budget authority (gross) (+)																							
2200		This line is calculated. Sum of P&F lines 4000 through 6990, excluding subtotals.																					
2210 Resources available from recoveries of prior year obligations (+)																							
2210	+	4871	Downward Adjustments of Prior-Year Unpaid Unexpended Obligations	E												U							
2210	+	4971	Downward Adjustments of Prior-Year Unpaid Expended Authority	E												U							
2221 Unobligated balance transferred to other accounts (-) [xx-xxxx]																							
2221	-	4176	Allocation Transfer - Prior Year Balances	E								##	####			U	t						
2221	-	4190	Transfers - Prior-Year Balances	E								##	####			U	t						
2222 Unobligated balance transferred from other accounts (+) [xx-xxxx]																							
2222	+	4176	Allocation Transfer - Prior Year Balances	E								##	####			U	f						
2222	+	4190	Transfers - Prior-Year Balances	E								##	####			U	f						
2240 Capital transfer to general fund (-)																							
2240		This line is not supported by USSGL in FY 2001. However, this line will be supported by the USSGL in FY 2002.																					
2260 Portion applied to repay debt (-)																							
2260		This line is not supported by USSGL in FY 2001. However, this line will be supported by the USSGL in FY 2002.																					
2270 Balance of authority to borrow withdrawn (-)																							

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2001 Reporting

P&F			USSGL Account		USSGL Account Attributes												FACTS II Supplied Attributes							
Line No.	Line Sign	No.	Title	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year ¹ of BA	Dir. ¹ Trans. Agy.	Dir. ¹ Trans. Acct.	Ad- ¹ vance Flag	Fun- ¹ ction	TAFS Status	Transfer ¹ To From	Def. ¹ Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind		
2270	-	4143	Actual Reductions To Borrowing Authority	E												U								
2275 Balance of contract authority withdrawn (-)																								
2275	-	4133	Actual Adjustments To Contract Authority	E												U								
2380 Reduction pursuant to P.L. 99-177 in unobligated balances (discretionary) (-)																								
2380	-	4396	Authority Permanently Not Available Pursuant to Public Law	E		99-177				D					d	U								
2385 Reduction pursuant to P.L. 99-177 in unobligated balances (mandatory) (-)																								
2385	-	4396	Authority Permanently Not Available Pursuant to Public Law	E		99-177				M					d	U								
2390 Total budgetary resources available for obligation (+)																								
2390			This line is calculated. Sum of P&F lines 21XX or 2199 through 2385, when there are multiple entries on lines 21XX through 2385.																					
2395 Total new obligations (-)																								
2395			This line is calculated. Same as P&F line 1000, with opposite sign.																					
2397 Deficiency (+)																								
2397	+	4450	Unapportioned Authority	E												U		d		N				
2397	+	4510	Apportionments	E			A									U		d		N				
2397	+	4610	Allotments - Realized Resources	E												U		d		N				
2397	+	4620	Unobligated Funds not Subject to Apportionment	E												U		d		N				
2397	+	4630	Funds Not Available for Commitment/Obligation	E												U		d		N				
2397	+	4700	Commitments	E												U		d		N				
2398 Unobligated balance expiring or withdrawn (-)																								
2398	-	4350	Canceled Authority	E												U			X	N				
2398	-	4450	Unapportioned Authority	E												U				Y				
2398	-	4510	Apportionments	E												U				Y				
2398	-	4610	Allotments - Realized Resources	E												U				Y				
2398	-	4620	Unobligated Funds not Subject to Apportionment	E												U				Y				
2398	-	4630	Funds Not Available for Commitment/Obligation	E												U				Y				
2398	-	4700	Commitments	E												U				Y				
2440 Unobligated balance available, end of year (+)																								
2440			Not supported by USSGL.																					
2449 Unobligated balance available, end of year: Contract authority (+)																								
2449			Not supported by USSGL.																					
2499 Total unobligated balance carried forward, end of year (+)																								
2499		4420	Unapportion Authority - Pending Rescission	E												U				N				
2499		4430	Unapportioned Authority - OMB Deferral	E												U				N				
2499		4450	Unapportioned Authority	E												U		x		N				
2499		4510	Apportionments	E												U		x		N				
2499		4610	Allotments - Realized Resources	E												U		x		N				
2499		4620	Unobligated Funds not Subject to Apportionment	E												U		x		N				
2499		4630	Funds Not Available for Commitment/Obligation	E												U		x		N				

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2001 Reporting

P&F		USSGL Account		USSGL Account Attributes												FACTS II Supplied Attributes							
Line No.	Line Sign	No.	Title	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year ¹ of BA	Dir. ¹ Trans. Agy.	Dir. ¹ Trans. Acct.	Ad- ¹ vance Flag	Fun- ¹ ction	TAFS Status	Transfer ¹ To From	Def. ¹ Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind	
2499		4700	Commitments	E												U		x		N			
NEW BUDGET AUTHORITY (GROSS), DETAIL																							
4000 Appropriation (+)																							
4000	+	4111	Debt Liquidation Appropriations	E	P					D						U					1/3/4		
4000	+	4112	Deficiency Appropriations	E						D						U					1/3/4		
4000	+	4115	Loan Subsidy Appropriation - Definite - Current	E	P					D						U					1/3/4		
4000	+	4116	Entitlement Loan Subsidy Appropriation - Indefinite	E	P					D						U					1/3/4		
4000	+	4117	Loan Administrative Expense Appropriation - Definite - Current	E	P					D						U					1/3/4		
4000	+	4118	Re-estimated Loan Subsidy Appropriation - Indefinite - Permanent	E						D						U					1/3/4		
4000	+	4119	Other Appropriations Realized	E	P					D						U					1/3/4		
4000	+	4121	Loan Subsidy Appropriation - Indefinite - Current	E	P					D						U					1/3/4		
4000	+	4138	Appropriation to Liquidate Contract Authority	E						d						U					1/3/4		
4000	+	4391	Adjustments To Indefinite No-Year Authority	E						d						U					1/3/4		
4015 Appropriation (emergency) (+)																							
4015	+	4111	Debt Liquidation Appropriations	E	P					e						U					1/3/4		
4015	+	4112	Deficiency Appropriations	E						e						U					1/3/4		
4015	+	4115	Loan Subsidy Appropriation - Definite - Current	E	P					e						U					1/3/4		
4015	+	4117	Loan Administrative Expense Appropriation - Definite - Current	E	P					e						U					1/3/4		
4015	+	4119	Other Appropriations Realized	E	P					e						U					1/3/4		
4015	+	4121	Loan Subsidy Appropriation - Indefinite - Current	E	P					e						U					1/3/4		
4020 Appropriation (special fund) (+)																							
4020	+	4114	Appropriated Trust or Special Fund Receipts	E	P					D						U					2		
4026 Appropriation (trust fund) (+)																							
4026	+	4114	Appropriated Trust or Special Fund Receipts	E	P					D						U					7/8		
4026	-	4126	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receiveable	B						D						U					7/8		
4026	+	4126	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receiveable	E						D						U					7/8		
4026	+	4128	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Transfers In	E						D						U					7/8		
4026	+	4138	Appropriation to Liquidate Contract Authority	E						d						U					7/8		
4028 Appropriation available from subsequent year (+)																							
4028	+	4119	Other Appropriations Realized	E	P					D				f		U							
4029 Appropriation available in prior year (-)																							
4029	-	4119	Other Appropriations Realized	E	P					D				p		U							
4035 Appropriation rescinded (-)																							

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2001 Reporting

P&F		USSGL Account		USSGL Account Attributes												FACTS II Supplied Attributes							
Line No.	Line Sign	No.	Title	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year ¹ of BA	Dir. ¹ Trans. Agy.	Dir. ¹ Trans. Acct.	Ad- ¹ vance Flag	Fun- ¹ ction	TAFS Status	Transfer ¹ To From	Def. ¹ Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind	
4035	-	4392	Rescissions - Current-Year	E	P					D						U							
4036 Unobligated balance rescinded (-)																							
4036	-	4393	Rescissions - Prior-Year	E	P					D						U							
4047 Portion applied to repay debt (-)																							
4047			This line is not supported by USSGL in FY 2001. However, this line will be supported by the USSGL in FY 2002.																				
4048 Portion applied to liquidate deficiencies (-)																							
4048	-	4112	Deficiency Appropriations	E						D						U							
4049 Portion applied to liquidate contract authority (-)																							
4049	-	4135	Contract Authority Liquidated	E	p					d						U							
4049	+	4136	Contract Authority to be Liquidated by Trust Funds	B						D						U							
4049	-	4136	Contract Authority to be Liquidated by Trust Funds	E						D						U							
4050 Portion of appropriation to liquidate contract authority (-)																							
4050			Not supported by USSGL.																				
4073-4079 Reduction pursuant to P.L. xxx-xxx (-)																							
4073	-	4396	Authority Permanently not Available Pursuant To Public Law	E	P	###-###				D						U							
4074	-	4396	Authority Permanently not Available Pursuant To Public Law	E	P	###-###				D						U							
4075	-	4396	Authority Permanently not Available Pursuant To Public Law	E	P	###-###				D						U							
4076	-	4396	Authority Permanently not Available Pursuant To Public Law	E	P	###-###				D						U							
4077	-	4396	Authority Permanently not Available Pursuant To Public Law	E	P	###-###				D						U							
4078	-	4396	Authority Permanently not Available Pursuant To Public Law	E	P	###-###				D						U							
4079	-	4396	Authority Permanently not Available Pursuant To Public Law	E	P	###-###				D						U							
4085 Reduction pursuant to P.L. 99-177 (-)																							
4085	-	4396	Authority Permanently not Available Pursuant To Public Law	E	P	99-177				D						U							
4100 Transferred to other accounts (-) [xx-xxxx]																							
4100	-	4166	Treasury-Managed Trust Fund Distributions of Realized Authority To Be Transferred	E						d		##	####			U	t						
4100	+	4166	Treasury-Managed Trust Fund Distributions of Realized Authority To Be Transferred	B						d		##	####			U	t						

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2001 Reporting

P&F		USSGL Account		USSGL Account Attributes											FACTS II Supplied Attributes								
Line No.	Line Sign	No.	Title	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year ¹ of BA	Dir. ¹ Trans. Agy.	Dir. ¹ Trans. Acct.	Ad- ¹ vance Flag	Fun- ¹ ction	TAFS Status	Transfer ¹ To From	Def. ¹ Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind	
4100	-	4167	Treasury-Managed Trust Fund Distributions of Realized Authority Transferred	E						d		##	####			U	t						
4100	-	4170	Transfers - Current Year Authority	E	P					d		##	####			U	t						
4100	-	4175	Allocation Transfers of Current-Year Authority	E	P					D		##	####			U	t						
4200 Transferred from other accounts (+) [xx-xxxx]																							
4200	+	4166	Treasury-Managed Trust Fund Distributions of Realized Authority To Be Transferred	E						d		##	####			U	f						
4200	-	4166	Treasury-Managed Trust Fund Distributions of Realized Authority To Be Transferred	B						d		##	####			U	f						
4200	+	4167	Treasury-Managed Trust Fund Distributions of Realized Authority Transferred	E						d		##	####			U	f						
4200	+	4170	Transfers - Current Year Authority	E	P					d		##	####			U	f						
4200	+	4175	Allocation Transfers of Current-Year Authority	E	P					D		##	####			U	f						
4300 Appropriation (total discretionary) (+)																							
4300			This line is calculated. Sum of P&F lines 4000 through 4200.																				
4700 Authority to borrow (+)																							
4700	+	4141	Current-Year Borrowing Authority Realized - Definite	E						d						U							
4700	+	4142	Current-Year Borrowing Authority Realized - Indefinite	E						d						U							
4735 Authority to borrow rescinded (+)																							
4735	-	4392	Rescissions - Current-Year	E	B					D						U							
4785 Reduction pursuant to P.L. 99-177 (-)																							
4785	-	4396	Authority Permanently not Available Pursuant To Public Law	E	B	99-177				D						U							
4790 Authority to borrow (total discretionary) (+)																							
4790			This line is calculated. Sum of P&F lines 4700 through 4785.																				
4900 Contract authority (+)																							
4900	+	4131	Current-Year Contract Authority Realized - Definite	E						d						U							
4900	+	4132	Current-Year Contract Authority Realized - Indefinite	E						d						U							
4935 Contract authority rescinded (-)																							
4935	-	4392	Rescissions - Current-Year	E	C					D						U							
4936 Unobligated balance rescinded (-)																							
4936	-	4393	Rescissions - Prior-Year	E	C					D						U							
4945 Portion precluded from obligation (limitation on obligations) (-)																							
4945	-	4397	Receipts and Appropriations Temporarily Precluded from Obligation	E						d						U							

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2001 Reporting

P&F		USSGL Account		USSGL Account Attributes												FACTS II Supplied Attributes							
Line No.	Line Sign	No.	Title	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year ¹ of BA	Dir. ¹ Trans. Agy.	Dir. ¹ Trans. Acct.	Ad- ¹ vance Flag	Fun- ¹ ction	TAFS Status	Transfer ¹ To From	Def. ¹ Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind	
4945	+	4397	Receipts and Appropriations Temporarily Precluded from Obligation	B						d						U							
4974-4979 Reduction pursuant to P.L. xxx-xxx (-)																							
4974	-	4396	Authority Permanently not Available Pursuant To Public Law	E	C	###-###				D						U							
4975	-	4396	Authority Permanently not Available Pursuant To Public Law	E	C	###-###				D						U							
4976	-	4396	Authority Permanently not Available Pursuant To Public Law	E	C	###-###				D						U							
4977	-	4396	Authority Permanently not Available Pursuant To Public Law	E	C	###-###				D						U							
4978	-	4396	Authority Permanently not Available Pursuant To Public Law	E	C	###-###				D						U							
4979	-	4396	Authority Permanently not Available Pursuant To Public Law	E	C	###-###				D						U							
4985 Reduction pursuant to P.L. 99-177 (-)																							
4985	-	4396	Authority Permanently not Available Pursuant To Public Law	E	C	99-177				D						U							
4990 Contract authority (total discretionary) (+)																							
4990			This line is calculated. Sum of P&F lines 4900 through 4985.																				
5000 Discretionary Reappropriation (+)																							
5000	+	4150	Reappropriations	E						D						U							
5035 Reappropriation rescinded (-)																							
5035	-	4392	Rescissions - Current -Year	E	r					D						U							
5085 Reduction pursuant to P.L. 99-177 (-)																							
5085	-	4396	Authority Permanently not Available Pursuant To Public Law	E	r	99-177				D						U							
5300 Reappropriation (total discretionary) (+)																							
5300			This line is calculated. Sum of P&F lines 5000 through 5085.																				
5500 Advance appropriation (+)																							
5500	+	4111	Debt Liquidation Appropriations	E	d					D						U							
5500	+	4115	Loan subsidy appropriation - Definite - Current	E	d					D						U							
5500	+	4116	Entitlement Loan subsidy appropriation - Indefinite	E	d					D						U							
5500	+	4117	Loan administrative expense appropriation - Definite - Current	E	d					D						U							
5500	+	4119	Other appropriation realized	E	d					D						U							
5500	+	4121	Loan subsidy appropriation - Indefinite - Current	E	d					D						U							
5520 Advance appropriation (special fund) (+)																							

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2001 Reporting

P&F		USSGL Account		USSGL Account Attributes											FACTS II Supplied Attributes								
Line No.	Line Sign	No.	Title	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year ¹ of BA	Dir. ¹ Trans. Agy.	Dir. ¹ Trans. Acct.	Ad- ¹ vance Flag	Fun- ¹ ction	TAFS Status	Transfer ¹ To From	Def. ¹ Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind	
5520	+	4114	Appropriations Trust or Special Fund Receipts	E	d					D						U						2	
5526 Advance appropriation (trust fund) (+)																							
5526	+	4114	Appropriations Trust or Special Fund Receipts	E	d					D						U						7/8	
5535 Advance appropriation rescinded (-)																							
5535	-	4392	Rescissions - Current -Year	E	d					D						U							
5574-5579 Reduction pursuant to P.L. xxx-xxx (-)																							
5574	-	4396	Authority Permanently not Available Pursuant To Public Law	E	d	###-###				D						U							
5575	-	4396	Authority Permanently not Available Pursuant To Public Law	E	d	###-###				D						U							
5576	-	4396	Authority Permanently not Available Pursuant To Public Law	E	d	###-###				D						U							
5577	-	4396	Authority Permanently not Available Pursuant To Public Law	E	d	###-###				D						U							
5578	-	4396	Authority Permanently not Available Pursuant To Public Law	E	d	###-###				D						U							
5579	-	4396	Authority Permanently not Available Pursuant To Public Law	E	d	###-###				D						U							
5585 Reduction pursuant to P.L. 99-177 (-)																							
5585	-	4396	Authority Permanently not Available Pursuant To Public Law	E	d	99-177				D						U							
5590 Advance appropriation (total discretionary) (+)																							
5590			This line is calculated. Sum of P&F lines 5500 through 5585.																				
6000 Appropriation (+)																							
6000	+	4111	Debt Liquidation Appropriations	E	P					M						U						1/3/4	
6000	+	4112	Deficiency Appropriations	E						M						U						1/3/4	
6000	+	4115	Loan Subsidy Appropriation - Definite - Current	E	P					M						U						1/3/4	
6000	+	4116	Entitlement Loan Subsidy Appropriation - Indefinite	E	P					M						U						1/3/4	
6000	+	4117	Loan Administrative Expense Appropriation - Definite - Current	E	P					M						U						1/3/4	
6000	+	4118	Re-estimated Loan Subsidy Appropriation - Indefinite - Permanent	E						M						U						1/3/4	
6000	+	4119	Other Appropriations Realized	E	P					M						U						1/3/4	
6000	+	4121	Loan Subsidy Appropriation - Indefinite - Current	E	P					M						U						1/3/4	
6000	+	4125	Loan Modification Adjustment Transfer Appropriation	E						M						U						1/3/4	
6000	+	4138	Appropriation to Liquidate Contract Authority	E						m						U						1/3/4	
6000	+	4391	Adjustments To Indefinite No-Year Authority	E						m						U						1/3/4	

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P&F		USSGL Account		USSGL Account Attributes												FACTS II Supplied Attributes							
Line No.	Line Sign	No.	Title	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year ¹ of BA	Dir. ¹ Trans. Agy.	Dir. ¹ Trans. Acct.	Ad- ¹ vance Flag	Fun- ¹ ction	TAFS Status	Transfer ¹ To From	Def. ¹ Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind	
6020 Appropriation (special fund) (+)																							
6020	+	4114	Appropriated Trust or Special Fund Receipts	E	P					M							U					2	
6020	-	4394	Receipts Not Available for Obligation Upon Collection	E						M							U					2	
6020	+	4394	Receipts Not Available for Obligation Upon Collection	B						M							U					2	
6026 Appropriation (trust fund) (+)																							
6026	+	4114	Appropriated Trust or Special Fund Receipts	E	P					M							U					7/8	
6026	-	4126	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receiveable	B						M							U					7/8	
6026	+	4126	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Receiveable	E						M							U					7/8	
6026	+	4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Payable	B						M							U					7/8	
6026	-	4127	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Payable	E						M							U					7/8	
6026	+	4128	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Transfers In	E						M							U					7/8	
6026	-	4129	Amounts Appropriated from Specific Treasury-Managed Trust Fund TAFS-Transfers Out	E						M							U					7/8	
6026	+	4138	Appropriation to Liquidate Contract Authority	E						m							U					7/8	
6026	-	4394	Receipts Not Available for Obligation Upon Collection	E						M							U					7/8	
6026	+	4394	Receipts Not Available for Obligation Upon Collection	B						M							U					7/8	
6028 Appropriation (unavailable balances) (+)																							
6028	+	4157	Authority Made Available from Receipt or Appropriation Balance Previously Precluded from Obligation	E						m							U						
6035 Appropriation rescinded (-)																							
6035	-	4392	Rescissions - Current-Year	E	P					M							U						
6036 Unobligated balance rescinded (-)																							
6036	-	4393	Rescissions - Prior-Year	E	P					M							U						
6045 Portion precluded from obligation (-)																							
6045	-	4397	Receipts and Appropriations Temporarily Precluded from Obligation	E						m							U					2/7/8	
6045	+	4397	Receipts and Appropriations Temporarily Precluded from Obligation	B						m							U					2/7/8	
6047 Portion applied to repay debt (-)																							
6047			This line is not supported by USSGL in FY 2001. However, this line will be supported by the USSGL in FY 2002.																				

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2001 Reporting

P&F			USSGL Account		USSGL Account Attributes											FACTS II Supplied Attributes							
Line No.	Line Sign	No.	Title	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year ¹ of BA	Dir. ¹ Trans. Agy.	Dir. ¹ Trans. Acct.	Ad- ¹ vance Flag	Fun- ¹ ction	TAFS Status	Transfer ¹ To From	Def. ¹ Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind	
6048 Portion applied to liquidate deficiencies (-)																							
6048	-	4112	Deficiency Appropriations	E						M						U							
6049 Portion applied to liquidate contract authority (-)																							
6049	-	4135	Contract Authority Liquidated	E	p					m						U							
6049	+	4136	Contract Authority to be Liquidated by Trust Funds	B						M						U							
6049	-	4136	Contract Authority to be Liquidated by Trust Funds	E						M						U							
6053 Portion substituted for borrowing authority (-)																							
6053			Not supported by USSGL.																				
6074-6079 Reduction pursuant to P.L. xxx-xxx (-)																							
6074	-	4396	Authority Permanently not Available Pursuant To Public Law	E	P	###-###				M						U							
6075	-	4396	Authority Permanently not Available Pursuant To Public Law	E	P	###-###				M						U							
6076	-	4396	Authority Permanently not Available Pursuant To Public Law	E	P	###-###				M						U							
6077	-	4396	Authority Permanently not Available Pursuant To Public Law	E	P	###-###				M						U							
6078	-	4396	Authority Permanently not Available Pursuant To Public Law	E	P	###-###				M						U							
6079	-	4396	Authority Permanently not Available Pursuant To Public Law	E	P	###-###				M						U							
6085 Reduction pursuant to P.L. 99-177 (-)																							
6085	-	4396	Authority Permanently not Available Pursuant To Public Law	E	P	99-177				M						U							
6100 Transferred to other accounts (-) [xx-xxxx]																							
6100	-	4166	Treasury-Managed Trust Fund Distributions of Realized Authority To Be Transferred	E						m		##	####			U	t						
6100	+	4166	Treasury-Managed Trust Fund Distributions of Realized Authority To Be Transferred	B						m		##	####			U	t						
6100	-	4167	Treasury-Managed Trust Fund Distributions of Realized Authority Transferred	E						m		##	####			U	t						
6100	-	4170	Transfers - Current-Year Authority	E	P					m		##	####			U	t						
6100	-	4175	Allocation Transfers of Current-Year Authority	E	P					M		##	####			U	t						
6200 Transferred from other accounts (+) [xx-xxxx]																							
6200	+	4166	Treasury-Managed Trust Fund Distributions of Realized Authority To Be Transferred	E						m		##	####			U	f						

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2001 Reporting

P&F			USSGL Account			USSGL Account Attributes											FACTS II Supplied Attributes							
Line No.	Line Sign	No.	Title	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year ¹ of BA	Dir. ¹ Trans. Agy.	Dir. ¹ Trans. Acct.	Ad- ¹ vance Flag	Fun- ¹ ction	TAFS Status	Transfer ¹ To From	Def. ¹ Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind		
6200	-	4166	Treasury-Managed Trust Fund Distributions of Realized Authority To Be Transferred	B						m		##	####			U	f							
6200	+	4167	Treasury-Managed Trust Fund Distributions of Realized Authority Transferred	E						m		##	####			U	f							
6200	+	4170	Transfers - Current-Year Authority	E	P					m		##	####			U	f							
6200	+	4175	Allocation Transfers of Current-Year Authority	E	P					M		##	####			U	f							
6250 Appropriation (total mandatory) (+)																								
6250			This line is calculated. Sum of P&F lines 6000 through 6200.																					
6300 Reappropriation (+)																								
6300	+	4150	Reappropriations	E						M						U								
6335 Reappropriation rescinded (-)																								
6335	-	4392	Rescissions - Current -Year	E	r					M						U								
6385 Reduction pursuant to P.L. 99-177 (-)																								
6385	-	4396	Authority Permanently not Available Pursuant To Public Law	E	r	99-177				M						U								
6390 Reappropriation (total mandatory) (+)																								
6390			This line is calculated. Sum of P&F lines 6300 through 6385.																					
6400 Proceeds of loan asset sales with recourse (+)																								
6400			Not supported by USSGL.																					
6447 Portion applied to debt redemption (+)																								
6447			This line is not supported by USSGL in FY 2001. However, this line will be supported by the USSGL in FY 2002.																					
6490 Proceeds of loan asset sales with recourse (total mandatory) (+)																								
6490			This line is calculated. Sum of P&F lines 6400 through 6447.																					
6500 Advance appropriation (+)																								
6500	+	4111	Debt Liquidation Appropriations	E	d					M						U								
6500	+	4115	Loan subsidy appropriation - Definite - Current	E	d					M						U								
6500	+	4116	Entitlement Loan subsidy appropriation - Indefinite	E	d					M						U								
6500	+	4117	Loan administrative expense appropriation - Definite - Current	E	d					M						U								
6500	+	4119	Other appropriation realized	E	d					M						U								
6500	+	4121	Loan subsidy appropriation - Indefinite - Current	E	d					M						U								
6526 Advance appropriation (trust fund) (+)																								
6526	+	4114	Appropriations Trust or Special Fund Receipts	E	d					M						U						7/8		
6535 Advance appropriation rescinded (-)																								
6535	-	4392	Rescissions - Current -Year	E	d					M						U								
6585 Reduction pursuant to P.L. 99-177 (-)																								

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2001 Reporting

P&F		USSGL Account		USSGL Account Attributes												FACTS II Supplied Attributes						
Line No.	Line Sign	No.	Title	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year ¹ of BA	Dir. ¹ Trans. Agy.	Dir. ¹ Trans. Acct.	Ad- ¹ vance Flag	Fun- ¹ ction	TAFS Status	Transfer ¹ To From	Def. ¹ Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind
6585	-	4396	Authority Permanently not Available Pursuant To Public Law	E	d	99-177				M						U						
6590 Advance appropriation (total mandatory) (+)																						
6590			This line is calculated. Sum of P&F lines 6500 through 6585.																			
6610 Contract authority (+)																						
6610	+	4131	Current-Year Contract Authority Realized - Definite	E						m						U						
6610	+	4132	Current-Year Contract Authority Realized - Indefinite	E						m						U						
6635 Contract authority rescinded (-)																						
6635	-	4392	Rescissions - Current-Year	E	C					M						U						
6661 Transferred to other accounts (-) [xx-xxxx]																						
6661	+	4137	Transfers of Contract Authority	B						M		##	####			U	t					
6661	-	4137	Transfers of Contract Authority	E						M		##	####			U	t					
6662 Transferred from other accounts (+) [xx-xxxx]																						
6662	-	4137	Transfers of Contract Authority	B						M		##	####			U	f					
6662	+	4137	Transfers of Contract Authority	E						M		##	####			U	f					
6685 Reduction pursuant to P.L. 99-177 (-)																						
6685	-	4396	Authority Permanently not Available Pursuant To Public Law	E	C	99-177				M						U						
6690 Contract authority (total mandatory) (+)																						
6690			This line is calculated. Sum of P&F lines 6610 through 6685.																			
6710 Authority to borrow (+)																						
6710	+	4141	Current-Year Borrowing Authority Realized - Definite	E					P	m						U						
6710	+	4141	Current-Year Borrowing Authority Realized - Definite	E					T	m						U						
6710	+	4142	Current-Year Borrowing Authority Realized - Indefinite	E					P	m						U						
6710	+	4142	Current-Year Borrowing Authority Realized - Indefinite	E					T	m						U						
6716 Authority to borrow (12 U.S.C. 2281-96) (+)																						
6716	+	4142	Current-Year Borrowing Authority Realized - Indefinite	E					f	m						U						
6735 Authority to borrow rescinded (-)																						
6735	-	4392	Rescissions - Current-Year	E	B					M						U						
6785 Reduction pursuant to P.L. 99-177 (-)																						
6785	-	4396	Authority Permanently not Available Pursuant To Public Law	E	B	99-177				M						U						
6790 Authority to borrow (total mandatory) (+)																						
6790			This line is calculated. Sum of P&F lines 6710 through 6785.																			
6800 Spending Authority from offsetting collections (cash) (+)																						

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P&F		USSGL Account		USSGL Account Attributes												FACTS II Supplied Attributes							
Line No.	Line Sign	No.	Title	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year ¹ of BA	Dir. ¹ Trans. Agy.	Dir. ¹ Trans. Acct.	Ad- ¹ vance Flag	Fun- ¹ ction	TAFS Status	Transfer ¹ To From	Def. ¹ Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind	
6800	+	4222	Unfilled Customer Orders With Advance	E						d						U							
6800	-	4222	Unfilled Customer Orders With Advance	B						d						U							
6800	+	4252	Reimbursements and Other Income Earned - Collected	E						d						U							
6800	+	4255	Appropriation Trust Fund Expenditure Transfers - Collected	E						d						U							
6800	+	4261	Actual Collection of Fees	E						d						U							
6800	+	4262	Actual Collection of Loan Principal	E						d						U							
6800	+	4263	Actual Collection of Loan Interest	E						d						U							
6800	+	4264	Actual Collection of Rent	E						d						U							
6800	+	4265	Actual Collections For Sale of Foreclosed Property	E						d						U							
6800	+	4266	Other Actual Collections - Non-Federal	E						d						U							
6800	+	4271	Actual Program Fund Subsidy Collected - Definite - Current	E						d						U							
6800	+	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent	E						d						U							
6800	+	4273	Interest Collected From Treasury	E						d						U							
6800	+	4274	Actual Program Fund Subsidy Collected - Indefinite - Current	E						d						U							
6800	+	4275	Actual Collections From Liquidating Fund	E						d						U							
6800	+	4276	Actual Collections From Financing Fund	E						d						U							
6800	+	4277	Other Actual Collections - Federal	E						d						U							
6800	+	4872	Downward Adjust. of PY Prepaid/Advanced Unexpended Obligations Refunds Collected	E						d						U							
6800	+	4972	Downward Adjust. of PY Paid Expended Authority Refunds Collected	E						d						U							
6810 Change in uncollected customer payments from Federal sources (unexpired)																							
6810	+	4221	Unfilled Customer Orders Without Advance	E				E		d						U							
6810	-	4221	Unfilled Customer Orders Without Advance	B				E		d						U							
6810	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E						d						U							
6810	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B						d						U							
6810	+	4251	Reimbursements and Other Income Earned - Receivable	E				E		d						U							
6810	-	4251	Reimbursements and Other Income Earned - Receivable	B				E		d						U							
6810	+	4281	Actual Program Fund Subsidy Receivable - Definite - Current	E						d						U							
6810	-	4281	Actual Program Fund Subsidy Receivable - Definite - Current	B						d						U							

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P&F		USSGL Account		USSGL Account Attributes												FACTS II Supplied Attributes						
Line No.	Line Sign	No.	Title	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year ¹ of BA	Dir. ¹ Trans. Agy.	Dir. ¹ Trans. Acct.	Ad- ¹ vance Flag	Fun- ¹ ction	TAFS Status	Transfer ¹ To From	Def. ¹ Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind
6810	+	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	E						d						U						
6810	-	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	B						d						U						
6810	+	4283	Interest Receivable From Treasury	E						d						U						
6810	-	4283	Interest Receivable From Treasury	B						d						U						
6810	+	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	E						d						U						
6810	-	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	B						d						U						
6810	+	4285	Receivable from the Liquidating Fund	E						d						U						
6810	-	4285	Receivable From the Liquidating Fund	B						d						U						
6810	+	4286	Receivable From the Financing Fund	E						d						U						
6810	-	4286	Receivable From the Financing Fund	B						d						U						
6810	+	4287	Other Federal Receivables	E						d						U						
6810	-	4287	Other Federal Receivables	B						d						U						
6826 From offsetting collections (unavailable balances) (+)																						
6826	+	4158	Authority Made Available from Offsetting Collection Balances Previously Precluded from Obligation	E						d						U						
6827 Capital transfer to general fund (-)																						
6827			This line is not supported by USSGL in FY 2001. However, this line will be supported by the USSGL in FY 2002.																			
6833 Portion applied to liquidate deficiencies (-)																						
6833			Not supported by USSGL.																			
6845 Portion precluded from obligation (limitation on obligations) (-)																						
6845	-	4398	Offsetting Collections Temporarily Precluded from Obligation	E						d						U						
6845	+	4398	Offsetting Collections Temporarily Precluded from Obligation	B						d						U						
6847 Portion applied to repay debt (-)																						
6847			This line is not supported by USSGL in FY 2001. However, this line will be supported by the USSGL in FY 2002.																			
6849 Portion applied to liquidate contract authority (-)																						
6849	-	4135	Contract Authority Liquidated	E	s					d						U						
6853 Portion substituted for borrowing authority (-)																						
6853			Not supported by USSGL.																			
6861 Transferred to other accounts (-) [xx-xxxx]																						
6861	-	4170	Transfers - Current Year Authority	E	s					d		##	####			U	t					

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2001 Reporting

P&F		USSGL Account		USSGL Account Attributes												FACTS II Supplied Attributes							
Line No.	Line Sign	No.	Title	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year ¹ of BA	Dir. ¹ Trans. Agy.	Dir. ¹ Trans. Acct.	Ad- ¹ vance Flag	Fun- ¹ ction	TAFS Status	Transfer ¹ To From	Def. ¹ Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind	
6861	-	4175	Allocation Transfers of Current Year Authority	E	s					D		##	####			U	t						
6862 Transferred from other accounts (+) [xx-xxxx]																							
6862	+	4170	Transfers - Current Year Authority	E	s					d		##	####			U	f						
6862	+	4175	Allocation Transfers of Current Year Authority	E	s					D		##	####			U	f						
6874-6879 Reduction pursuant to P.L. xxx-xxx (-)																							
6874	-	4396	Authority Permanently not Available Pursuant To Public Law	E	s	###-###				D						U							
6875	-	4396	Authority Permanently not Available Pursuant To Public Law	E	s	###-###				D						U							
6876	-	4396	Authority Permanently not Available Pursuant To Public Law	E	s	###-###				D						U							
6877	-	4396	Authority Permanently not Available Pursuant To Public Law	E	s	###-###				D						U							
6878	-	4396	Authority Permanently not Available Pursuant To Public Law	E	s	###-###				D						U							
6879	-	4396	Authority Permanently not Available Pursuant To Public Law	E	s	###-###				D						U							
6885 Reduction pursuant to P.L. 99-177 (-)																							
6885	-	4396	Authority Permanently not Available Pursuant To Public Law	E	s	99-177				D						U							
6890 Spending authority from offsetting collections (total discretionary) (+)																							
6890			This line is calculated. Sum of P&F lines 6800 through 6885.																				
6900 Spending Authority from offsetting collections (cash) (+)																							
6900	+	4222	Unfilled Customer Orders With Advance	E						m						U							
6900	-	4222	Unfilled Customer Orders With Advance	B						m						U							
6900	+	4252	Reimbursements and Other Income Earned - Collected	E						m						U							
6900	+	4255	Appropriation Trust Fund Expenditure Transfers - Collected	E						m						U							
6900	+	4261	Actual Collection of Fees	E						m						U							
6900	+	4262	Actual Collection of Loan Principal	E						m						U							
6900	+	4263	Actual Collection of Loan Interest	E						m						U							
6900	+	4264	Actual Collection of Rent	E						m						U							
6900	+	4265	Actual Collections For Sale of Foreclosed Property	E						m						U							
6900	+	4266	Other Actual Collections - Non-Federal	E						m						U							
6900	+	4271	Actual Program Fund Subsidy Collected - Definite- Current	E						m						U							
6900	+	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent	E						m						U							

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2001 Reporting

P&F		USSGL Account		USSGL Account Attributes												FACTS II Supplied Attributes							
Line No.	Line Sign	No.	Title	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year ¹ of BA	Dir. ¹ Trans. Agy.	Dir. ¹ Trans. Acct.	Ad- ¹ vance Flag	Fun- ¹ ction	TAFS Status	Transfer ¹ To From	Def. ¹ Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind	
6900	+	4273	Interest Collected From Treasury	E						m						U							
6900	+	4274	Actual Program Fund Subsidy Collected - Indefinite- Current	E						m						U							
6900	+	4275	Actual Collections From Liquidating Fund	E						m						U							
6900	+	4276	Actual Collections From Financing Fund	E						m						U							
6900	+	4277	Other Actual Collections - Federal	E						m						U							
6900	+	4872	Downward Adjust. of PY Prepaid/Advance Unexpended Obligations Refunds Collected	E						m						U							
6900	+	4972	Downward Adjust. of PY Paid Expended Auth. Refunds Collected	E						m						U							
6910 Change in uncollected customer payments from Federal sources (unexpired)																							
6910	+	4221	Unfilled Customer Orders Without Advance	E				E		m						U							
6910	-	4221	Unfilled Customer Orders Without Advance	B				E		m						U							
6910	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E						m						U							
6910	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B						m						U							
6910	+	4251	Reimbursements and Other Income Earned - Receivable	E				E		m						U							
6910	-	4251	Reimbursements and Other Income Earned - Receivable	B				E		m						U							
6910	+	4281	Actual Program Fund Subsidy Receivable - Definite - Current	E						m						U							
6910	-	4281	Actual Program Fund Subsidy Receivable - Definite - Current	B						m						U							
6910	+	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	E						m						U							
6910	-	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	B						m						U							
6910	+	4283	Interest Receivable From Treasury	E						m						U							
6910	-	4283	Interest Receivable From Treasury	B						m						U							
6910	+	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	E						m						U							
6910	-	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	B						m						U							
6910	+	4285	Receivable from the Liquidating Fund	E						m						U							
6910	-	4285	Receivable From the Liquidating Fund	B						m						U							
6910	+	4286	Receivable From the Financing Fund	E						m						U							
6910	-	4286	Receivable From the Financing Fund	B						m						U							
6910	+	4287	Other Federal Receivables	E						m						U							
6910	-	4287	Other Federal Receivables	B						m						U							

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2001 Reporting

P&F		USSGL Account		USSGL Account Attributes												FACTS II Supplied Attributes							
Line No.	Line Sign	No.	Title	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year ¹ of BA	Dir. ¹ Trans. Agy.	Dir. ¹ Trans. Acct.	Ad- ¹ vance Flag	Fun- ¹ ction	TAFS Status	Transfer ¹ To From	Def. ¹ Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind	
6926 From offsetting collections (unavailable balances) (+)																							
6926	+	4158	Authority Made Available from Offsetting Collection Balances Previously Precluded from Obligation	E						m						U							
6927 Capital transfer to general fund (-)																							
6927			This line is not supported by USSGL in FY 2001. However, this line will be supported by the USSGL in FY 2002.																				
6933 Portion applied to liquidate deficiencies (-)																							
6933			Not supported by USSGL.																				
6945 Portion precluded from obligation (limitation on obligations) (-)																							
6945	-	4398	Offsetting Collections Temporarily Precluded from Obligation	E						m						U							
6945	+	4398	Offsetting Collections Temporarily Precluded from Obligation	B						m						U							
6947 Portion applied to repay debt (-)																							
6947			This line is not supported by USSGL in FY 2001. However, this line will be supported by the USSGL in FY 2002.																				
6949 Portion applied to liquidate contract authority (-)																							
6949	-	4135	Contract Authority Liquidated	E	s					m						U							
6953 Portion substituted for borrowing authority (-)																							
6953			Not supported by USSGL.																				
6961 Transferred to other accounts (-) [xx-xxxx]																							
6961	-	4170	Transfers - Current Year Authority	E	s					m		##	####			U	t						
6961	-	4175	Allocation Transfers of Current Year Authority	E	s					M		##	####			U	t						
6962 Transferred from other accounts (+) [xx-xxxx]																							
6962	+	4170	Transfers - Current Year Authority	E	s					m		##	####			U	f						
6962	+	4175	Allocation Transfers of Current Year Authority	E	s					M		##	####			U	f						
6974-6979 Reduction pursuant to P.L. xxx-xxx (-)																							
6974	-	4396	Authority Permanently not Available Pursuant To Public Law	E	s	###-###				M						U							
6975	-	4396	Authority Permanently not Available Pursuant To Public Law	E	s	###-###				M						U							
6976	-	4396	Authority Permanently not Available Pursuant To Public Law	E	s	###-###				M						U							
6977	-	4396	Authority Permanently not Available Pursuant To Public Law	E	s	###-###				M						U							
6978	-	4396	Authority Permanently not Available Pursuant To Public Law	E	s	###-###				M						U							

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2001 Reporting

P&F		USSGL Account		USSGL Account Attributes												FACTS II Supplied Attributes							
Line No.	Line Sign	No.	Title	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year ¹ of BA	Dir. ¹ Trans. Agy.	Dir. ¹ Trans. Acct.	Ad- ¹ vance Flag	Fun- ¹ ction	TAFS Status	Transfer ¹ To From	Def. ¹ Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind	
6979	-	4396	Authority Permanently not Available Pursuant To Public Law	E	s	###-###				M						U							
6985 Reduction pursuant to P.L. 99-177 (-)																							
6985	-	4396	Authority Permanently not Available Pursuant To Public Law	E	s	99-177				M						U							
6990 Spending authority from offsetting collections (total mandatory) (+)																							
6990			This line is calculated. Sum of P&F lines 6900 through 6985.																				
7000 Total new budget authority (gross) (-)																							
7000			This line is calculated. Sum of lines 4000 through 6990, excluding subtotals.																				
CHANGE IN OBLIGATED BALANCES																							
7240 Obligated balance, start of year (+)																							
7240	-	4221	Unfilled Customer Orders Without Advance	B				E								U/E							
7240	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B												U/E							
7240	-	4251	Reimbursements and Other Income Earned - Receivable	B				E								U/E							
7240	-	4281	Actual Program Fund Subsidy Receivable - Definite - Current	B												U/E							
7240	-	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	B												U/E							
7240	-	4283	Interest Receivable From Treasury	B												U/E							
7240	-	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	B												U/E							
7240	-	4285	Receivable from the Liquidating Fund	B												U/E							
7240	-	4286	Receivable From the Financing Fund	B												U/E							
7240	-	4287	Other Federal Receivables	B												U/E							
7240	+	4801	Unexpended Obligations- Unpaid	B												U/E							
7240	+	4901	Expended Authority - Unpaid	B												U/E							
7310 Total new obligations (+)																							
7310			This line is calculated. Same as P&F line 1000.																				
7320 Total outlays (gross) (-)																							
7320	-	4802	Unexpended Obligations- Prepaid/Advanced	E												U/E							
7320	+	4802	Undelivered Orders - Paid	B												U/E							
7320	-	4882	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended	E												U/E							
7320	-	4902	Expended Authority - Paid	E												U/E							
7320	-	4982	Upward Adjustments of Prior-Year Paid Expended Authority	E												U/E							
7331 Obligated balance transferred to other accounts (-) [xx-xxxx]																							
7331	-	4831	Undelivered Obligations, Transferred - Unpaid	E								##	####			U/E	t						
7331	-	4931	Expended Authority, Transferred- Unpaid	E								##	####			U/E	t						

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2001 Reporting

P&F		USSGL Account		USSGL Account Attributes												FACTS II Supplied Attributes							
Line No.	Line Sign	No.	Title	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year ¹ of BA	Dir. ¹ Trans. Agy.	Dir. ¹ Trans. Acct.	Ad- ¹ vance Flag	Fun- ¹ ction	TAFS Status	Transfer ¹ To From	Def. ¹ Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind	
7332 Obligated balance transferred from other accounts (+) [xx-xxxx]																							
7332	+	4831	Undelivered Obligations, Transferred - Unpaid	E								##	####			U/E	f						
7332	+	4931	Expended Authority, Transferred-Unpaid	E								##	####			U/E	f						
7340 Adjustments in expired accounts (net)																							
7340	+	4801	Unexpended Obligations- Unpaid	E												E							
7340	-	4801	Unexpended Obligations- Unpaid	B												E							
7340	+	4802	Unexpended Obligations - Prepaid/Advanced	E												E							
7340	-	4802	Unexpended Obligations - Prepaid/Advanced	B												E							
7340	-	4871	Downward Adjustments of Prior-Year Unpaid Unexpended Obligations	E												E							
7340	+	4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations	E												E							
7340	+	4882	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations	E												E							
7340	+	4901	Expended Authority - Unpaid	E												E							
7340	-	4901	Expended Authority - Unpaid	B												E							
7340	+	4902	Expended Authority - Paid	E												E							
7340	-	4971	Downward Adjustments of Prior-Year Unpaid Expended Authority	E												E							
7340	+	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority	E												E							
7340	+	4982	Upward Adjustments of Prior-Year Paid Expended Authority	E												E							
7345 Recoveries of prior year obligations (-)																							
7345		This line is calculated. Same as P&F line 2210, with opposite sign.																					
7400 Change in uncollected customer payments for Federal sources (unexpired)																							
7400		This line is calculated. Sum of P&F lines 6810 and 6910, with opposite sign.																					
7410 Change in uncollected customer payments for Federal sources (expired)																							
7410	-	4221	Unfilled Customer Orders Without Advance	E				E								E							
7410	+	4221	Unfilled Customer Orders Without Advance	B				E								E							
7410	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E												E							
7410	+	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	B												E							
7410	-	4251	Reimbursements and Other Income Earned - Receivable	E				E								E							
7410	+	4251	Reimbursements and Other Income Earned - Receivable	B				E								E							
7410	-	4281	Actual Program Fund Subsidy Receivable - Definite - Current	E												E							
7410	+	4281	Actual Program Fund Subsidy Receivable - Definite - Current	B												E							

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2001 Reporting

P&F		USSGL Account		USSGL Account Attributes												FACTS II Supplied Attributes						
Line No.	Line Sign	No.	Title	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year ¹ of BA	Dir. ¹ Trans. Agy.	Dir. ¹ Trans. Acct.	Ad- ¹ vance Flag	Fun- ¹ ction	TAFS Status	Transfer ¹ To From	Def. ¹ Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind
7410	-	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	E												E						
7410	+	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	B												E						
7410	-	4283	Interest Receivable From Treasury	E												E						
7410	+	4283	Interest Receivable From Treasury	B												E						
7410	-	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	E												E						
7410	+	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	B												E						
7410	-	4285	Receivable from the Liquidating Fund	E												E						
7410	+	4285	Receivable From the Liquidating Fund	B												E						
7410	-	4286	Receivable From the Financing Fund	E												E						
7410	+	4286	Receivable From the Financing Fund	B												E						
7410	-	4287	Other Federal Receivables	E												E						
7410	+	4287	Other Federal Receivables	B												E						
7440 Obligated balance, end of year (+)																						
7440	-	4221	Unfilled Customer Orders Without Advance	E				E								U/E						
7440	-	4225	Appropriation Trust Fund Expenditure Transfers - Receivable	E												U/E						
7440	-	4251	Reimbursements and Other Income Earned - Receivable	E				E								U/E						
7440	-	4281	Actual Program Fund Subsidy Receivable - Definite - Current	E												U/E						
7440	-	4282	Actual Program Fund Subsidy Receivable - Indefinite - Permanent	E												U/E						
7440	-	4283	Interest Receivable from Treasury	E												U/E						
7440	-	4284	Actual Program Fund Subsidy Receivable - Indefinite - Current	E												U/E						
7440	-	4285	Receivable From the Liquidating Fund	E												U/E						
7440	-	4286	Receivable From the Financing Fund	E												U/E						
7440	-	4287	Other Federal Receivables	E												U/E						
7440	+	4801	Unexpended Obligations- Unpaid	E												U/E						
7440	+	4831	Unexpended Obligations, Transferred-Unpaid	E												U/E						
7440	-	4871	Downward Adjustments of Prior-Year Unpaid Unexpended Obligations	E												U/E						
7440	+	4881	Upward Adjustments of Prior-Year Unpaid Unexpended Obligations	E												U/E						
7440	+	4901	Expended Authority - Unpaid	E												U/E						
7440	+	4931	Expended Authority, Transferred - Unpaid	E												U/E						

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2001 Reporting

P&F		USSGL Account		USSGL Account Attributes												FACTS II Supplied Attributes						
Line No.	Line Sign	No.	Title	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year of BA	Dir. ¹ Trans. Agy.	Dir. ¹ Trans. Acct.	Ad- ¹ vance Flag	Fun- ¹ ction	TAFS Status	Transfer ¹ To From	Def. ¹ Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind
7440	-	4971	Downward Adjustments of Prior-Year Unpaid Expended Authority	E												U/E						
7440	+	4981	Upward Adjustments of Prior-Year Unpaid Expended Authority	E												U/E						
MEMORANDUM ENTRIES																						
7501 Obligated balance, start of the year: Contract authority																						
			Not supported by the SGL.																			
7502 Obligated balance, end of the year: Contract authority																						
			Not supported by the SGL.																			
OUTLAYS (GROSS), DETAIL																						
8690 Outlays from new discretionary authority (+)																						
8690	+	4802	Unexpended Obligations-Prepaid/Advanced	E						d	new					U/E						
8690	-	4802	Unexpended Obligations-Prepaid/Advanced	B						d	new					U/E						
8690	+	4902	Expended Authority - Paid	E						d	new					U/E						
8693 Outlays from discretionary balances (+)																						
8693	+	4802	Unexpended Obligations-Prepaid/Advanced	E						d	bal					U/E						
8693	-	4802	Unexpended Obligations-Prepaid/Advanced	B						d	bal					U/E						
8693	+	4902	Expended Authority - Paid	E						d	bal					U/E						
8693	+	4882	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations	E						d	bal					U/E						
8693	+	4982	Upward Adjustments of Prior-Year Paid Expended Authority	E						d	bal					U/E						
8697 Outlays from new mandatory authority (+)																						
8697	+	4802	Unexpended Obligations-Prepaid/Advanced	E						m	new					U/E						
8697	-	4802	Unexpended Obligations-Prepaid/Advanced	B						m	new					U/E						
8697	+	4902	Expended Authority - Paid	E						m	new					U/E						
8698 Outlays from mandatory balances (+)																						
8698	+	4802	Unexpended Obligations-Prepaid/Advanced	E						m	bal					U/E						
8698	-	4802	Unexpended Obligations-Prepaid/Advanced	B						m	bal					U/E						
8698	+	4902	Expended Authority - Paid	E						m	bal					U/E						
8698	+	4882	Upward Adjustments of Prior-Year Prepaid/Advanced Unexpended Obligations	E						m	bal					U/E						
8698	+	4982	Upward Adjustments of Prior-Year Paid Expended Authority	E						m	bal					U/E						
8700 Total outlays (gross) (+)																						
8700			This line is calculated. Sum of lines 8690 through 8698.																			
OFFSETS																						
Offsetting collections from:																						
8800 Federal sources (-)																						
8800	-	4222	Unfilled Customer Orders With Advance	E				F								U/E						

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2001 Reporting

P&F		USSGL Account		USSGL Account Attributes												FACTS II Supplied Attributes						
Line No.	Line Sign	No.	Title	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year ¹ of BA	Dir. ¹ Trans. Agy.	Dir. ¹ Trans. Acct.	Ad- ¹ vance Flag	Fun- ¹ ction	TAFS Status	Transfer ¹ To From	Def. ¹ Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind
8800	+	4222	Unfilled Customer Orders With Advance	B				F								U/E						
8800	-	4252	Reimbursements and Other Income Earned - Collected	E				F								U/E						
8800	-	4255	Appropriation Trust fund Expenditure transfers - Collected	E												U/E						
8800	-	4271	Actual Program Fund Subsidy Collected - Definite - Current	E												U/E						
8800	-	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent	E												U/E						
8800	-	4274	Actual Program Fund Subsidy Collected - Indefinite - Current	E												U/E						
8800	-	4275	Actual Collections From the Liquidating Fund	E												U/E						
8800	-	4276	Actual Collections From the Financing Fund	E												U/E						
8800	-	4277	Other Actual Collections - Federal	E												U/E						
8800	-	4872	Downward Adjust. of PY Prepaid/Advance Unexpended obligations Refunds Collected	E												U/E						
8800	-	4972	Downward Adjust. of PY Paid Expended Auth. Refunds Collected	E												U/E						
8820 Interest on Federal securities (-)																						
8820	-	4273	Interest Collected From Treasury	E												U					1/3/4/8	N
8825 Interest on uninvested funds (-)																						
8825	-	4273	Interest Collected From Treasury	E												U						D/F/G
8840 Non-Federal sources (+)																						
8840			This line is not supported by USSGL in FY 2001. However, this line will be supported by the USSGL in FY 2002.																			
8845 Offsetting governmental collections (from non-Federal sources) (+)																						
8845			This line is not supported by USSGL in FY 2001. However, this line will be supported by the USSGL in FY 2002.																			
8890 Total offsetting collections (cash) (-)																						
8890	+	4222	Unfilled Customer Orders With Advance	B												U/E						
8890	-	4222	Unfilled Customer Orders With Advance	E												U/E						
8890	-	4252	Reimbursements and Other Income Earned - Collected	E												U/E						
8890	-	4255	Appropriation Trust fund Expenditure transfers - Collected	E												U/E						
8890	-	4261	Actual Collection of Fees	E												U/E						
8890	-	4262	Actual Collection of Loan Principal	E												U/E						
8890	-	4263	Actual Collection of Loan Interest	E												U/E						
8890	-	4264	Actual Collection of Rent	E												U/E						
8890	-	4265	Actual Collection of Sale of Foreclosed Property	E												U/E						
8890	-	4266	Other Actual Collections - Non-Federal	E												U/E						

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2001 Reporting

P&F		USSGL Account		USSGL Account Attributes												FACTS II Supplied Attributes							
Line No.	Line Sign	No.	Title	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year ¹ of BA	Dir. ¹ Trans. Agy.	Dir. ¹ Trans. Acct.	Ad- ¹ vance Flag	Fun- ¹ ction	TAFS Status	Transfer ¹ To From	Def. ¹ Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind	
8890	-	4271	Actual Program Fund Subsidy Collected - Definite - Current	E												U/E							
8890	-	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent	E												U/E							
8890	-	4273	Interest Collected From Treasury	E												U/E						1/3/4/8	D/F/G/N
8890	-	4274	Actual Program Fund Subsidy Collected - Indefinite - Current	E												U/E							
8890	-	4275	Actual Collections From the Liquidating Fund	E												U/E							
8890	-	4276	Actual Collections From the Financing Fund	E												U/E							
8890	-	4277	Other Actual Collections - Federal	E												U/E							
8890	-	4872	Downward Adjust. of PY Prepaid/Advance Unexpended obligations Refunds Collected	E												U/E							
8890	-	4972	Downward Adjust. of PY Paid Expended Auth. Refunds Collected	E												U/E							
8895 Change in uncollected customer payments from Federal sources (unexpired)																							
8895		This line is calculated. Sum of P&F lines 6810 and 6910.																					
8896 Portion of offsetting collections (cash) credited to expired accounts																							
8896	-	4222	Unfilled Customer Orders With Advance	B												E							
8896	+	4222	Unfilled Customer Orders With Advance	E												E							
8896	+	4252	Reimbursements and Other Income Earned - Collected	E												E							
8896	+	4255	Appropriation Trust fund Expenditure transfers - Collected	E												E							
8896	+	4261	Actual Collection of Fees	E												E							
8896	+	4262	Actual Collection of Loan Principal	E												E							
8896	+	4263	Actual Collection of Loan Interest	E												E							
8896	+	4264	Actual Collection of Rent	E												E							
8896	+	4265	Actual Collection of Sale of Foreclosed Property	E												E							
8896	+	4266	Other Actual Collections - Non-Federal	E												E							
8896	+	4271	Actual Program Fund Subsidy Collected - Definite - Current	E												E							
8896	+	4272	Actual Program Fund Subsidy Collected - Indefinite - Permanent	E												E							
8896	+	4273	Interest Collected From Treasury	E												E						1/3/4/8	D/F/G/N
8896	+	4274	Actual Program Fund Subsidy Collected - Indefinite - Current	E												E							
8896	+	4275	Actual Collections From the Liquidating Fund	E												E							
8896	+	4276	Actual Collections From the Financing Fund	E												E							
8896	+	4277	Other Actual Collections - Federal	E												E							
8896	+	4872	Downward Adjust. of PY Prepaid/Advance Unexpended obligations Refunds Collected	E												E							

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2001 Reporting

P&F		USSGL Account		USSGL Account Attributes												FACTS II Supplied Attributes							
Line No.	Line Sign	No.	Title	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year ¹ of BA	Dir. ¹ Trans. Agy.	Dir. ¹ Trans. Acct.	Ad- ¹ vance Flag	Fun- ¹ ction	TAFS Status	Transfer ¹ To From	Def. ¹ Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind	
8896	+	4972	Downward Adjust. of PY Paid Expended Auth. Refunds Collected	E												E							
NET BUDGET AUTHORITY AND OUTLAYS																							
8900 Budget authority (net) (+)																							
8900		This line is calculated. Same as the sum of P&F lines 2200 and 8800 through 8896, excluding subtotals.																					
9000 Outlays (net) (+)																							
9000		This line is calculated. Same as the sum of P&F lines 8700 and 8800 through 8845.																					
MEMORANDUM (NON-ADD) ENTRIES																							
9110 Outlays prior to reduction pursuant to P.L. 99-177 (+)																							
9110		Not applicable to prior year column of P&F schedule.																					
9180 Sequestration pursuant to P.L. 99-177 (discretionary) (-)																							
9180		Not applicable to prior year column of P&F schedule.																					
9185 Sequestration pursuant to P.L. 99-177 (mandatory) (+)																							
9185		Not applicable to prior year column of P&F schedule.																					
9190 Unpaid obligations, end of year: Deficiency (+)																							
9190		Not supported by SGL.																					
9201 Total investments, start of year: Federal securities: Par value (+)																							
9201	+	1610	Investments in U.S. Treasury Securities Issued by Public Debt	B												U							
9201	+	1620	Investments in Securities Other than Public Debt Securities	B												U							
9202 Total investments, end of year: Federal securities: Par value (+)																							
9202	+	1610	Investments in U.S. Treasury Securities Issued by Public Debt	E												U							
9202	+	1620	Investments in Securities Other than Public Debt Securities	E												U							

Budget Program and Financing (P&F) Schedule Prior Year Actual Column for Fiscal 2001 Reporting

P&F		USSGL Account		USSGL Account Attributes												FACTS II Supplied Attributes						
Line No.	Line Sign	No.	Title	Begin End	Auth. Type	Public Law	Avail-ability Time	Trans. Part-ner	Bor-rowing Source	BEA Cat. Ind.	Year ¹ of BA	Dir. ¹ Trans. Agy.	Dir. ¹ Trans. Acct.	Ad- ¹ vance Flag	Fun- ¹ ction	TAFS Status	Transfer ¹ To From	Def. ¹ Flag	Avail-ability Type	Expir-ation Flag	Fund Type	Fin Acct Ind

NOTES:

¹ These attributes are not used for FY 2001 but will be used for FY 2002.

Please Note: Shaded attribute domain values are FACTS II supplied. Italicized lower case attribute domain value for the USSGL accounts are currently not collected by FACTS II. However, the information is necessary to complete the applicable line(s) of the P&F. These domain values will be collected by FACTS II in the future.